Financial (1899) Department.

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[Despatch Abstract.]

Civil Budget Estimates for 1899-1900

forwarding [& the Report thereon] with remarks; the Civil Budget Estimates of this Govt for 1899-1900.

(for letter)

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W-145

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Please state the number & date

Government {1899} of Madras.

FINANCIAL.

Recd. } 1899. *Enclosures*

Regd. } *Spare copies*

G.O., No. 123, 19th January 1899.

JANUARY.

Civil Budget Estimates for 1899-1900.

Forwarding to the Government of India, with remarks, the Civil Budget Estimates of this Government for 1899-1900.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following papers:—

Telephonic message from the Accountant-General, Madras, to the Chief Secretary to Government, dated 10th January 1899.

From T. HESKETH BIGGS, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 14th January 1899, No. 112.

I have the honour to submit the accompanying Civil Budget Estimates for 1899–1900 and to offer the following remarks.

2. The revised estimate of the current year under Provincial services opens with a balance of Rs. 7,18,000 or Rs. 2,82,000 less than half the prescribed minimum with which the accounts of 1897–98 was specially directed by the Government of India to be closed in order to meet the famine requirements. This decrease is due to district boards not being in a position to bear the share of the famine expenditure assigned to them and which had consequently to be made good temporarily from Provincial funds. This year and next also owing to plague they cannot meet it and the proposed estimates therefore do not provide for the repayment during the current or the ensuing year of the temporary aid thus rendered. The current year is expected to close with a balance in favour of Provincial funds of Rs. 13,09,000, the net result of the year's transactions being a surplus of Rs. 5,91,000. This surplus has resulted mainly from the non-utilization of Rs. 7,99,000 of the grant of Rs. 8,50,000 provided for famine relief and would have been better but for the extra expenditure of about Rs. 2,75,000 on account of plague.

3. The budget estimate for next year provides for a total receipt of Rupees 3,26,63,000 and a total expenditure of Rs. 3,34,21,000 resulting in a deficit at the close of the year of Rs. 7,58,000 which represents exactly the extra expenditure budgeted for on account of plague.

4. In this connection I beg respectfully to invite the attention of Government to the latter portion of Government of India letter, No. 710-A, dated the 10th February 1898, in which it is clearly stated that the Provincial finance should be so administered that the Provincial balance may gradually attain the prescribed minimum of twenty lakhs of rupees. But from the estimates now accepted by Government it would appear that the increase in revenue has been absorbed for meeting fresh charges such as the following:—

		Rs.	
(1)	Improvement of the position of taluk gumastahs	95,000	
(2)	Reorganization of the office establishment of the Inspector-General of Registration	5,000	(Moiety only Provincial).
(3)	Establishment of four new Munsifs' courts	37,000	
(4)	Railway Police scheme	26,000	
(5)	New sanctions for the Educational Department	15,000	
(6)	Do. for the Medical College	7,000	
(7)	Grants to Municipalities	2,02,000	
	Total ..	3,87,000	

With regard to the last-named item I have the honour to invite the attention of Government to paragraph 11 of Government of India letter, No. 4385-A, dated 7th October 1898, which says that such grants can be sanctioned by Government only from surplus balances at credit of Provincial funds and not when such balances are as they are now considerably below the prescribed minimum.

5. I may also point out that the provision of Rs. 2,52,000 for the revision of village establishments involves a reduction of the Provincial revenues to about Rs. 31,000.

6. In G.O., No. 1040, Judicial, dated the 6th July 1898, Government sanctioned the sale of the Government promissory notes now standing in the name of the Administrator-General on account of the audit investment and audit funds. The sale-proceeds of these securities are expected to amount to a lakh of rupees. But owing to the low state of the market these securities have not yet been converted into cash and as long as the price of securities continues so low it does not seem desirable to do so and I have not therefore taken credit for their value in these estimates under XVI-A. Law and Justice—Courts of Law.

7. As regards the estimates relating to Local Funds under Act V of 1884, the figures embodied in my estimates are those furnished by District Boards with the exception of the figure relating to plague expenditure. Rs. 7,00,000 passed in G.O., No. 1259, Financial, of 28th December 1898, have been entered for this purpose. In the case of the District Boards of Ganjám and Cuddapah, whose estimates were not received in time, I have adopted the figures passed for the current year. The estimate from Cuddapah has not yet been received. I have the honour to request that the estimates entered by me may be approved by Government.

8. From your telephonic message of the 10th instant I understand that it is proposed to apply to the Government of India for sanction to grant loans to such District Boards as are unable to meet their plague expenditure.

From T. HESKETH BIGGS, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 16th January 1899, No. 125.

I have the honour to request that you will be so good as to insert the word "almost" before "exactly" in paragraph 3 of my letter, No. 112, dated the 14th January 1899, the total amount of Provincial plague expenditure budgeted for 1899–1900 being Rs. 7,55,000 and not Rs. 7,58,000.

From the Accountant-General, No. 179, dated 19th January 1899.

Order—No. 123, Financial, dated 19th January 1899.

The estimates will be forwarded to the Government of India.

[Here enter letter No. 124, Financial, dated 19th January 1899].

(True Extract.)

for *Chief Secretary.*

To the Accountant-General.
„ all departments of the Secretariat.
Editors' Table.

PROVINCIAL SERVIC

Heads of Revenue.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.
Principal Heads of Revenue.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
I.—Land Revenue—				
Collections	138·63	140·38	140·91	150·92
Adjustments	+ 16·48	+ 18·52	+ 17·65	— ·63
III.—Salt	1·14	·87	1·10	·77
IV.—Stamps	63·00	63·94	62·63	63·15
V.—Excise	36·50	35·56	38·25	36·55
VII.—Customs	·75	·77	·67	·70
VIII.—Assessed Taxes	13·00	13·00	12·50	12·37
IX.—Forest	12·15	11·25	11·76	10 68
X.—Registration	6·50	6 55	6·25	7·65
Total ..	288·15	290·78	291·72	282·16
Post Office, Telegraph, and Mint.				
XIII.—Post Office	2·51	2·44	2·33	1·73
Receipts by Civil Departments.	..	..	..	..
XVI.—Law and Justice—				
A.—Courts of Law	8·04	8·30	7·25	8·04
B.—Jails	4·55	4·52	4·35	4·50
XVII.—Police—				
Police	·87	·94	·88	4·38
Pounds	3·60	3·63	3·60	
XVIII.—Marine	..	..	..	..
XIX.—Education	2·92	2·19	1·95	1·79
XX.—Medical	1·01	1·08	1·04	1·28
XXI.—Scientific and other Minor Departments.	2·55	2·19	2·27	2·28
Total ..	23·54	22·85	21·34	22·27
Miscellaneous.				
XXII.—Receipts in aid of Superannuation ..	·62	·60	·54	·53
XXIII.—Stationery and Printing ..	1·04	1·11	1·28	1·13
XXV.—Miscellaneous	1·97	1·92	1·85	2·03
Total ..	3·63	3·63	3·67	3·69
Railways.				
XXVI.—State Railways (Gross Traffic Receipts).	2·60	2·47	2·60	2·58
Irrigation.				
XXX.—Minor Works and Navigation—				
Civil Officers	·10	·09	·11	·09
Public Works Department	1 78	1·85	1·72	1·74
Total ..	1·88	1·94	1 83	1·83
Buildings and Roads.				
XXXII.—Civil Works—				
Civil Officers	.04	·04	·04	·04
Public Works Department	1·83	1·83	1·90	1·88
Total ..	1·87	1·87	1·94	1·92
Contributions from Local Funds.				
Ordinary	2·38	2·56	2·56	2·69
Máyavaram-Muttupet Railway	·07	·02	·04	·28
Total ..	2.45	2·58	2·60	2·9
Total Revenue and Receipts ..	326·63	328·56	328·03	319·1
Opening Balance ..	13·09	7·18	10·00	
Grand Total ..	339·72	335·74	338·03	

BUDGET ESTIMATE—MADRAS.

Heads of Expenditure.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.
Direct Demands on the Revenue.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
1.—Refunds and Drawbacks	1·29	1·41	1 29	1·32
Charges in respect of Collections.				
3.—Land Revenue	51·57	49·22	49·34	54·61
5.—Salt	4·62	3 93	4·41	3·94
6.—Stamps	2·53	2·56	2·40	2·57
7.—Excise	2·69	2·49	2·57	2·48
9.—Customs	2·54	2·38	2·53	2·35
10.—Assessed Taxes	·15	·14	·14	·14
11.—Forest	8·75	8·11	8·50	7·87
12.—Registration	4·21	4·17	4·22	4·15
Total ..	78·35	74·41	75·40	79·43
Interest.				
13.—Interest on ordinary debt	2·03	2·07	2·13	1·86
Post Office, Telegraph, and Mint.				
15.—Post Office	1·08	1·03	1·07	1·08
Salaries and Expenses of Civil Departments.				
18.—General Administration	9·79	10·02	10·04	10·07
19.—Law and Justice—				
A.—Courts of Law	46·76	45·91	46·13	46·25
B.—Jails	11 58	12·18	10·89	11·58
20.—Police—				
Police	44·91	43·18	43·91	} 46·62
Pounds	2·81	2·77	2·78	
21.—Marine	·08	·08	·08	·08
22.—Education	18·45	17·75	17·40	17·47
24.—Medical	19·55	14·46	13·28	13·05
25.—Political	·75	·74	·75	·85
26.—Scientific and other Minor Departments ..	5·04	5·20	5·48	4·28
Total ..	159·72	152·29	150·74	150·25
Miscellaneous Civil Charges.				
29.—Superannuation Allowances and Pensions ..	16·42	15·97	16·40	15·90
30.—Stationery and Printing	10·46	9·81	9·73	10·37
32.—Miscellaneous	1·63	1·52	1·69	1·72
Total ..	28·51	27·30	27·82	27·99
Famine Relief and Insurance.				
33.—Famine Relief	·05	·51	8·50	15·97
Construction of Railways.				
37.—Construction of Railways, &c.	·07	— 02	·06	·28
Railway Revenue Accounts.				
38.—State Railway—Working Expenses ..	1·68	1·75	1·60	1·50
41.—Miscellaneous Railways	·10	·12	..	..
Total ..	1·78	1·87	1·60	1·50
Irrigation.				
43.—Minor Works and Navigation—				
Civil Officers	4·25	3·95	4·25	3·67
Public Works Department	29·80	29·77	29·80	28·71
Total ..	34·05	33·72	34·05	32·38
Buildings and Roads.				
45.—Civil Works—				
Civil { Buildings	} 2 95	} 1·62	2·37	} 3·44
Civil { Communications				
Miscellaneous Public Improvements ..	·08		·09	
Mount Capper Jail	..	..	..	
Public Works Department	22·16	24·84	25·00	17·79
Total ..	25·19	26·46	27·46	21·23
Contribution to Local Funds.				
Ordinary	2·91	2·61	2·61	2·39
Máyavaram-Muttupet Railway	·47	·40	·51	·56
Total ..	3·38	3 01	3·12	2·95
Total Expenditure ..	334·21	322·65	331·95	334·92
Closing Balance ..	5·51	13·09	6·08	7·18
Grand Total ..	339·72	335·74	338·03	342 10
Surplus ..	..	+ 5·91	..	..

Government {1899} of Madras.

FINANCIAL.

Recd.	} 1899.	*Enclosures*
Regd.		*Spare copies*

Letter, No. 124, 19th January 1899.

JANUARY.

Civil Budget Estimates for 1899–1900.

Forwarding, with remarks, the Civil Budget Estimates of this Government for 1899–1900.

FINANCIAL DEPARTMENT.

Letter—from

The CHIEF SECRETARY to the GOVERNMENT of FORT ST. GEORGE,

To

The SECRETARY to the GOVERNMENT of INDIA,
Finance and Commerce Department.

Sir,

I am directed to forward the Civil Budget Estimates of this Government for the year 1899–1900.

2. In your letter No. 710 A., dated the 10th of February 1898, it was intimated that the famine expenditure incurred in this Presidency in 1897–98 would be so adjusted that the Provincial balance of 1st April 1898 would be Rs. 10,00,000. It was at the same time pointed out that it would be necessary for this Government so to administer the Provincial finance that this balance might gradually attain the prescribed minimum of 20 lakhs, and that this result would no doubt be gradually attained if the local Government each year regarded its current revenue only as available for current expenditure and did not budget for any expenditure out of accumulated balances. The appearance of plague in this Presidency and the consequent inevitable expenditure have considerably altered the circumstances since the receipt of this letter and it is understood that the Governor-General in Council will raise no objection to the expenditure on plague operations being treated as outside the orders therein conveyed.

3. It will be observed that the Provincial estimates for 1899–1900 work out to a deficit of 7·58 lakhs, but of this amount all but Rs. 3,000 represents the Provincial expenditure, direct and indirect, on plague operations which, so far as can be foreseen at present, will be necessary in the ensuing year. There is, therefore, no real deficit on the ordinary Provincial transactions of the year, *i.e.*, on the transactions exclusive of plague expenditure. On the other hand, if the opening balance of the current year had been maintained at 10 lakhs as was originally the intention—in other words if the Government of India had not insisted on this sum being reduced by the unpaid balance of the contribution to be levied from District Boards in this Presidency on account of famine, the recovery of which is, as pointed out in my letter No. 1221, Financial, dated 13th December 1898, impracticable—the closing balance of the estimates now submitted would stand 2·25 lakhs higher than that of the budget estimate for the current year.

4. In addition to the sum mentioned above, amounts aggregating 7 lakhs and 4·67 lakhs will, it is expected, have to be borne by District Boards and Municipalities in combating the plague.

I have the honour to be,
Sir,
Your most obedient servant,

Fort St. George,
19*th January* 1899.

Chief Secretary.

Exd. S. A. S. Raghaviengar.

Government {1899} of Madras.

FINANCIAL.

Recd. } 1899. *Enclosures*

Regd. } *Spare copies*

123

G.O., No. 1 , 19 January 1899.

19

JANUARY.

Civil Budget Estimates for 1899–1900.

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(5)	New sanctions for the Educational Department	15,000	
(6)	Do. for the Medical College	7,000	
(7)	Grants to Municipalities	2,02,000	
	Total ..	3,87,000	

With regard to the last-named item I have the honour to invite the attention of Government to paragraph 11 of Government of India letter, No. 4385-A, dated 7th October 1898, which says that such grants can be sanctioned by Government only from surplus balances at credit of Provincial funds and not when such balances are as they are now considerably below the prescribed minimum.

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7. As regards the estimates relating to Local Funds under Act V of 1884, the figures embodied in my estimates are those furnished by District Boards with the exception of the figure relating to plague expenditure. Rs. 7,00,000 passed in G.O., No. 1259, Financial, of 28th December 1898, have been entered for this purpose. In the case of the District Boards of Ganjám and Cuddapah, whose estimates were not received in time, I have adopted the figures passed for the current year. The estimate from Cuddapah has not yet been received. I have the honour to request that the estimates entered by me may be approved by Government.

8. From your telephonic message of the 10th instant I understand that it is proposed to apply to the Government of India for sanction to grant loans to such District Boards as are unable to meet their plague expenditure.

From T. HESKETH BIGGS, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 16th January 1899, No. 125.

I have the honour to request that you will be so good as to insert the word "almost" before "exactly" in paragraph 3 of my letter, No. 112, dated the 14th January 1899, the total amount of Provincial plague expenditure budgeted for 1899–1900 being Rs. 7,55,000 and not Rs. 7,58,000.

123/ From the Accountant General No 179 dt 19 January 99.

ORDER—No. , Financial, dated January 1899. 19"

The estimates will be forwarded to the Government of India.

124/ [Here enter letter No. , Financial, dated January 1899]. 19"

(True Extract.)

Chief Secretary.

To the Accountant-General.
„ all departments of the Secretariat.
Editors' Table.

Exd. C. M Thumbuswamy.

Print as appendix
to F.C.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

BUDGET ESTIMATE

OF

PROVINCIAL SERVICES,

1899-1900.

PROVINCIAL SERVIC

Heads of Revenue.	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.	Accounts, 1897–98.
	LAKHS.	LAKHS.	LAKHS.	LAKHS.
Principal Heads of Revenue.				
I.—Land Revenue—				
Collections	138·63	140·38	140·91	150·92
Adjustments	+ 16·48	+ 18·52	+ 17·65	— ·63
III.—Salt	1·14	·87	1·10	·77
IV.—Stamps	63·00	63·94	62·63	63·15
V.—Excise	36·50	35·50	38·25	36·55
VII.—Customs	·75	·77	·67	·70
VIII.—Assessed Taxes	13·00	13·00	12·50	12·37
IX.—Forest	12·15	11·25	11·76	10 68
X.—Registration	6·50	6·55	6·25	7·65
Total ..	288·15	290·78	291·72	282·16
XII.—Interest	2·51	2·44	2·33	1·73
Post Office, Telegraph, and Mint.				
XIII.—Post Office	..	..	..	..
Receipts by Civil Departments.				
XVI.—Law and Justice—				
A.—Courts of Law	8·04	8·30	7·25	8·04
B.—Jails	4·55	4·52	4·35	4·50
XVII.—Police—				
Police	·87	·94	·88	
Pounds	3·60	3·63	3·60	4·38
XVIII.—Marine	..	..	..	..
XIX.—Education	2·92	2·19	1·95	..
XX.—Medical	1·01	1·08	1·04	1·79
XXI.—Scientific and other Minor Departments.	2·55	2·19	2·27	1·28
Total ..	23·54	22·85	21·34	22·27
Miscellaneous.				
XXII.—Receipts in aid of Superannuation ..	·62	·60	·54	
XXIII.—Stationery and Printing	1·04	1·11	1·28	·53
XXV.—Miscellaneous	1·97	1·92	1·85	1·13
Total ..	3·63	3·63	3·67	2·03
Railways.				3·69
XXVI.—State Railways (Gross Traffic Receipts).	2·60	2·47	2·60	2·58
Irrigation.				
XXX.—Minor Works and Navigation—				
Civil Officers	·10	·09	·11	
Public Works Department	1·78	1·85	1·72	·09
Total ..	1·88	1·94	1·83	1·74
Buildings and Roads.				1·83
XXXII.—Civil Works—				
Civil Officers	·04	·04	·04	
Public Works Department	1·83	1·83	1·90	·04
Total ..	1·87	1·87	1·94	1·88
Contributions from Local Funds.				1·92
Ordinary	2·38	2·56	2·56	
Máyavaram-Muttupet Railway	·07	·02	·04	2·69
Total ..	2·45	2·58	2·60	·28
Total Revenue and Receipts ..	326·63	328·56	328·03	2·97
Opening Balance ..	13·09	7·18	10·00	319·15
Grand Total ..	339·72	335·74	338·03	22·95
				342 10

27th December 1898.

BUDGET ESTIMATE—MADRAS.

Heads of Expenditure.	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.	Accounts, 1897–98.
	LAKHS	LAKHS.	LAKHS.	LAKHS.
Direct Demands on the Revenue.				
1.—Refunds and Drawbacks	1·29	1·41	1·29	1·32
Charges in respect of Collections.				
3.—Land Revenue	51·57	49·22	49·34	54·61
5.—Salt	4·62	3·93	4·41	3·94
6.—Stamps	2·53	2·56	2·40	2·57
7.—Excise	2·69	2·49	2·57	2·48
9.—Customs	2·54	2·38	2·53	2·35
10.—Assessed Taxes	·15	·14	·14	·14
11.—Forest	8·75	8·11	8 50	7·87
12.—Registration	4·21	4·17	4 22	4·15
Total ..	78·35	74·41	75·40	79·43
Interest.				
13.—Interest on ordinary debt	2·03	2·07	2·13	1·86
Post Office, Telegraph, and Mint.				
15.—Post Office	1·08	1·03	1·07	1·08
Salaries and Expenses of Civil Departments.				
18.—General Administration	9·79	10·02	10·04	10·07
19.—Law and Justice—				
A.—Courts of Law	46·76	45·91	46·13	46·25
B.—Jails	11·58	12·18	10·89	11·58
20.—Police—				
Police	44·91	43·18	43·91	46·62
Pounds	2·81	2·77	2·78	
21.—Marine	·08	·08	·08	·08
22.—Education	18·45	17·75	17·40	17·47
24.—Medical	19·55	14·46	13·28	13·05
25.—Political	·75	·74	·75	·85
26.—Scientific and other Minor Departments ..	5·04	5·20	5·48	4·28
Total ..	159·72	152·29	150·74	150·25
Miscellaneous Civil Charges.				
29.—Superannuation Allowances and Pensions ..	16·42	15·97	16·40	15·99
30.—Stationery and Printing	10·46	9·81	9·73	10·37
32.—Miscellaneous	1·63	1·52	1·69	1·72
Total ..	28·51	27·30	27·82	27·99
Famine Relief and Insurance.				
33.—Famine Relief	·05	·51	8·50	15·97
Construction of Railways.				
37.—Construction of Railways, &c.	·07	— 02	·06	·28
Railway Revenue Accounts.				
38.—State Railway—Working Expenses ..	1·68	1·75	1·60	1·50
41.—Miscellaneous Railways	·10	·12	..	..
Total ..	1·78	1·87	1·60	1·50
Irrigation.				
43.—Minor Works and Navigation—				
Civil Officers	4·25	3·95	4·25	3·67
Public Works Department	29·80	29·77	29·80	28·71
Total ..	34·05	33·72	34·05	32·38
Buildings and Roads.				
45.—Civil Works—				
Civil { Buildings	2 95	1·62	2·37	3·44
Civil { Communications	·08		·09	
Miscellaneous Public Improvements ..	..	..	..	
Mount Capper Jail	22·16	24·84	25·00	17·79
Public Works Department	25·19	26·46	27·46	21·23
Total ..	2·91	2·61	2·61	2·39
Contribution to Local Funds.	·47	·40	·51	·56
Ordinary	3·38	3·01	3·12	2·95
Máyavaram-Muttupet Railway	334·21	322·65	331·95	334·92
Total ..	5·51	13·09	6·08	7·18
Total Expenditure ..	339·72	335·74	338·03	342 10
Closing Balance ..	..	+ 5·91	..	..
Grand Total ..	— 7·58	..	— 3·92	— 15·77
Surplus ..				
Deficit ..				

FINANCIAL DEPARTMENT.

Letter—from

The CHIEF SECRETARY to the GOVERNMENT of FORT ST. GEORGE,

To

The SECRETARY to the GOVERNMENT of INDIA,
Finance and Commerce Department.

Sir,

I am directed to forward the Civil Budget Estimates of this Government for the year 1899–1900.

2. In your letter No. 710 A., dated the 10th of February 1898, it was intimated that the famine expenditure incurred in this Presidency in 1897–98 would be so adjusted that the Provincial balance of 1st April 1898 would be Rs. 10,00,000. It was at the same time pointed out that it would be necessary for this Government so to administer the Provincial finance that this balance might gradually attain the prescribed minimum of 20 lakhs, and that this result would no doubt be gradually attained if the local Government each year regarded its current revenue only as available for current expenditure and did not budget for any expenditure out of accumulated balances. The appearance of plague in this Presidency and the consequent inevitable expenditure have considerably altered the circumstances since the receipt of this letter and it is understood that the Governor-General in Council will raise no objection to the expenditure on plague operations being treated as outside the orders therein conveyed.

3. It will be observed that the Provincial estimates for 1899–1900 work out to a deficit of 7·58 lakhs, but of this amount all but Rs. 3,000 represents the Provincial expenditure, direct and indirect, on plague operations which, so far as can be foreseen at present, will be necessary in the ensuing year. There is, therefore, no real deficit on the ordinary Provincial transactions of the year, *i.e.*, on the transactions exclusive of plague expenditure. On the other hand, if the opening balance of the current year had been maintained at 10 lakhs as was originally the intention—in other words if the Government of India had not insisted on this sum being reduced by the unpaid balance of the contribution to be levied from District Boards in this Presidency on account of famine, the recovery of which is, as pointed out in my letter No. 1221, Financial, dated 13th December 1898, impracticable—the closing balance of the estimates now submitted would stand 2·25 lakhs higher than that of the budget estimate for the current year.

4. In addition to the sum mentioned above, amounts aggregating 7 lakhs and 4·67 lakhs will, it is expected, have to be borne by District Boards and Municipalities in combating the plague.

I have the honour to be,
Sir,
Your most obedient servant,

Fort St. George,
17*th January* 1899.

Chief Secretary.

Exd. S. & S. Raghaviengar.

Government (1899) of Madras.

FINANCIAL.

Recd. } 1899. *Enclosures*

Regd. } *Spare copies*

Letter, No. , January 1899.

124 19-

JANUARY.

Civil Budget Estimates for 1899-1900.

Forwarding, with remarks, the Civil Budget Estimates of this Government for 1899-1900.

[G. 74]
1,000—3-2-97

Financial Department.

NOTE FOR THE CHIEF SECRETARY.

The budget for the current year (page 41 of the C.B.E.) contains provision for a Special Settlement Officer on Rs.1183-14-3 per mensem. As Mr.Parsons has not been employed on this duty since taking charge of Malabar in April and as it is understood that there is no intention of employing a Special Settlement Officer in Malabar during the current financial year, Revenue may, it is submitted, be asked to ascertain and surrender the unexpended allotment.

(Id.) C.M.S.

14-9-98

Yes.

(Id.) G.S.

14-9-98.

No. 1975 dt 14-9-98

To

Revenue, U.O. Despd 14/9/98

BC. Work referred to Madras Revenue Board 14/9/98

Financial Department.

Extract from Note in the P.W.Dept.

(Copy)

I may mention that under the present restrictive orders it will be possible to hand over a large sum from the grant for Civil Works, probably 3 or 4 lakhs at least.

(Id.) W.B.DeW.

6-10-98.

C.S.

Submitted that P.W.D. may be asked to surrender these savings as early as possible.

(Id.) C.M.S.

6-10-98.

Yes.

(Id.) G.S.
6-10-98.

No. 2160 dt 7.10.98

To

P.W.D. (U.C.)

Be
Show at Mr Stan Bleeu
and
Cuff

next year for advance for Cinchona Plantation

Wages Expenditure next year?

Minimum Balances to 20 Lakhs

Registration Scheme
Revenue Establishment Scheme } all await funds.
Railway Police Scheme

Govt Memorandum.

C.W.S.

[G / 69]
500—24-11-

FINANCIAL DEPARTMENT.

GOVERNMENT OF MADRAS.

Memorandum No. 2142.

READ the following paper:—

Copy of note by the Honourable Sir Henry Bliss K.C.I.E., dated 22nd September 1898:-

I see this proposal for additional expenditure has not been to Financial Department for counter-initials. I think all such proposals should do so before circulation. Once the Member in charge of a department has sanctioned additional expenditure not provided for in the budget or capable of being met by savings, and perhaps a G.O. has issued in the Department concerned, it is almost impossible for the Financial Department to interfere effectively and thus the control it should exercise is lost.

Copy of the foregoing note is forwarded to all departments of the Secretariat for information.

Ootacamund,
5th October 1898.

(Sd.) G.Stokes,
Chief Secretary.

C.W.S. 11.10.98.

To

All departments of the Secretariat.
Copy to the Chief Assistant.
" " " Budget Clerk.

[G/118.]
500—11-6-97.

Financial Department.

C. No.

TELEPHONE MESSAGE.

From

The Chief Secretary

CHIEF SECRETARIAT,

To

The Accountant General

Dated 22nd Octr 1898.

Can you please let me have a statement showing the probable receipts under Provincial for the current year based on the actuals of six months. The statement is required for H.E. the Governor and I should shall feel obliged if you can will let me have it on Tuesday.

Thos
22/10/98

cc 22nd W. 22/10/98.

	1897-98	1898-1899 A	1898-1899 B
Land Revenue			
First five months.	31.51	35.63	35.63
Last seven months	102.95	108.72	116.41
Total for the year	134.46	144.38	152.04
Budget estimate 1898-99		140.91	140.91
Difference		3.44	11.13
Other Receipts including P. Works.			
First five months	62.91	64.15	64.15
Last seven months	105.76	107.50	107.84
Total for the year	168.67	171.65	172.99
Budget Estimate 1898-99		169.47	169.47
Difference.		2.18	2.52
Total Difference		5.62	13.65

Note. The estimate in Col. A. provides for the same rate of income in the first five months continuing during the remaining seven months.

The figures for the last seven months of 1898-99 in Col. B bears the same proportion to the figures of the same period as those for first five months in 1898-99, bear to those for first five months in 1897-98.

Prepared
2489
18/10/98.
checked

1898-1899

1897-98 A B

Land Revenue

First five months	31.61	35.63	35.63
Last seven months	102.95	108.72	116.41
For the year	134.46	144.35	152.04
Budget estimate 1898-99		140.91	140.91
Difference		3.44	11.13

Other Receipts including Police

First five months	62.91	64.15	64.15
Last seven months	105.76	107.50	107.54
For the year	168.67	171.65	171.69
Budget estimate 1898-99		169.07	169.07
Difference		2.58	2.62
Total Difference		5.62	13.66

Note

The estimate in Col A provides for the same rate of collection in the first five months Continuing during the remaining eleven months the figures for the last eleven months of 1898-99 in Col B bear the same proportion to the figures for the same period as those for first five months in 1898-99 bear to those for the corresponding period in 1897-98.

Abstract of the Accountant-General's six monthly estimate for 1898-99

Showing the changes made as compared with the sanctioned budget estimates under "Provincial"

Heads of Revenue	Budget Estimate 1898-99	Six monthly estimate 1898-99	Difference
	Lakhs.	Lakhs.	Lakhs.
I Land Revenue	158·56	159·43	+ ·87
III Salt	1·10	·90	−·20
IV Stamps	62·63	63·75	+1·12
V Excise	38·25	35·75	−2·50
VII Customs	·67	·72	+ ·05
VIII Assessed Taxes	12·50	13·00	+ ·50
IX Forest	11·76	11·35	−·41
X Registration	6·25	6·62	+·37
XII Interest	2·33	2·38	+ ·05
XVI A. Law & Justice - Courts of Law	7·25	8·91	+1·66
XVI-B. Law & Justice - Jails	4·35	4·45	+ ·10
XVII Police	4·48	4·58	+ ·10
XIX Education	1·95	2·05	+ ·10
XX Medical	1·04	1·06	+ ·02
XXI Scientific & other minor Depts	2·27	2·37	+ ·10
XXII Receipts in aid of Superannuations &c.	·54	·54	"
XXIII Stationery & Printing	1·28	1·15	−·13
XXV Miscellaneous	1·85	1·85	"
XXX Minor Works & Navigation	·11	·08	−·03
XXXII Civil Works.	·04	·04	"
Total Civil Departments	319·21	321·08	+1·87
Contributions	2·60	2·60	"
Total Receipts	321·81	323·68	+1·87
Opening Balance	10·00	10·00	"
Grand Total.	331·81	333·68	+1·87
"			
"			

Heads of expenditure	Budget Estimate 1898-99	Six monthly Estimate 1898-99	Difference
	Lakhs.	Lakhs.	Lakhs.
1. Refunds and drawbacks	1·29	1·47	+ ·18
3. Land Revenue	49·34	49·30	−·04
5. Salt	4·41	4·02	−·39
6. Stamps	2·40	2·55	+ ·15
7. Excise	2·57	2·51	−·06
9. Customs	2·53	2·40	−·13
10. Assessed Taxes	·14	·14	"
11. Forest	8·50	8·00	−·50
12. Registration	4·22	4·22	"
13. Interest on ordinary debt	2·13	2·03	−·10
15. Post office	1·07	1·07	"
18. General Administration	10·04	10·14	+ ·10
19 A. Law & Justice - Courts of Law	46·13	46·13	"
19 B. " " - Jails	10·89	12·40	+1·51
20. Police	46·69	46·50	−·19
21. Marine	·08	·08	"
22. Education	17·40	17·86	+·46
24. Medical	13·28	13·65	+·37
25. Political	·75	·75	"
26. Scientific and other minor depts	5·48	5·32	−·16
29. Superannuation Allowances & Pensions	16·40	16·00	−·40
30. Stationery & Printing	9·73	9·80	+·07
32. Miscellaneous	1·69	1·52	−·17
33. Famine Relief	4·00	·18	−3·82
43. Minor works & navigation	4·25	3·90	−·35
45. Civil Works	2·46	2·46	"
Total civil departments	267·87	264·40	−3·47
Net Public Works ~~Dept~~ Debits	54·74	50·41	−4·33
Contributions	3·12	3·12	"
Total expenditure	325·73	317·93	−7·80
Closing Balance	6·08	15·75	+9·67
Grand Total	331·81	333·68	+1·87
Surplus (+)	"	+5·75	+9
Deficit (−)	−3·92	"	

Statement showing the actual receipts for the periods ending augt 1897 and 1898.

Heads of Revenue.	actuals for 5 months ending aug 1897	actuals for 5 months ending aug 1898.
I Land Revenue	31.51	32.63
III Salt.	.29	.34
IV Stamps.	24.65	25.06
V Excise	14.36	13.60
VII Customs	.33	.37
VIII Assessed Taxes	2.67	3.21
IX Treas.	3.88	4.28
X Registration	3.31	2.95
XII Jails	.90	1.38
XIII Post Office	..	..
XVI A. Law & Justice - Courts	3.11	3.36
XVI B. " " Jails	1.23	1.42
XVII Police	1.76	1.91
XVIII Mines	..	..
XIX Education	.77	.87
XX Medical	.28	.28
XXI Scientific & Minor Depts	1.14	1.23
XXII Superannuations	.21	.24
XXIII Stationery & Printing	.32	.25
XXV Miscellaneous	.37	.22
XXV Mint Work charges	.03	.03
XXVII Civil Works	.16	.02
Total. civil	91.22	96.65
P. W. D. Receipts	2.84	2.76
adjustments	.36	.37
	94.42	99

Rec'd 28/10/98

Financial Position

			Lakhs
Closing Balances of 1898-99 according to the B.E.			6·08
Add	Savings in Famine Allotment	7·50	
"	" Settlement Officer	·20	
"	" Tenancy Bill Officer	·17	
"	" Minor Irrigation Works Civil	·35	
"	" Railway Police Scheme	·23	
	India's bounty in the last Contract Bill	2·00	10·45
Probable	Additional Revenues		5·62
		Total	22·15

Deduct Plague expenditure

The latest estimates are Bomb. 2·86
Local 3·90
Munc. 1·89
8·65

Local will be able of this to bear about 1·50 and Municipal 1·00. Bomb must then bear 6·15. The budget provision is ·50. Balance 5·65. In addition from England Staff Corps Officers to add 1·50 ——— 7·15

Share of Local famine expenditure likely to fall upon Bomb. under India's orders ——— 4·00 +

Excess under Jails ——— 1·57
" " Survey ——— ·11
" " Stationery ——— ·20

To be repaid to India in a/c of advance to Cinchona Plantations ——— 1·02

Closing Bal. of 1898-99 ———

Hem:

Plague expendt. will have to
met next year
Railway Police Scheme sanctioned
but awaits funds.
Addl. Municip - Ditto
Registration Scheme
Revenue Establishments Scheme } Await funds.

India may & will probably
restrict the minimum balance
of 20 lakhs being worked up to or at all events
approached

Clerk

[G / 69]
500—14-5-98.

Financial DEPARTMENT.

CHIEF SECRETARIAT MADRAS.

Memorandum No. 2588

~~Read the following paper:—~~

The following budget estimates are long overdue and it is requested that their transmission to the Financial Department may be expedited:-

Name of budget estimate.	When due.
24 C. Sanitation and Vaccination	15th October.
45.A. Civil Works- Municipal Works (water supply and drainage)	15th October.
Provincial advances and loans (Municipal)	15th October.

Fort St. George,
22 November 1898.

By G. Stokes
~~for~~ Chief Secretary.

KH 22/11/98

In C aisfile

To

The Local and Muni[illegible] Department.

H 22.11.98.

[G/89]
500—14-5-98.

Financial Department.

CHIEF SECRETARIAT. MADRAS.

Memorandum No. 2595

~~Read the following paper~~:—

The following budget estimates are long overdue and it is requested that their transmission to the Financial Department may be expedited:-

Name of budget estimate.	When due.
XXI-D. Examination Fees. Government Examinations	15th September.
26-M- Government Examinations.	15th "
18-G- Legislative Council.	30th "
18-H- Legislative and Educational Departments.	30th "
22-A to I. Education.	15th October
24-E- Medical School and College.	15th "
XIX-A to F-Education.	1st November.

(By G. Stokes.

Fort St. George,
22 November 1898.

~~for~~ Chief Secretary.

22/11/98

in Caifile

To

The Educational and Legislative Departments.

11.98.

INDIAN TELEGRAPHS.

Code Class.

Monthly Number.

To (Office) Telephone

From (Office) Bhamo

Words.	Day.	Hour.	Minute.	Official Instructions.
	26	13	35	

To (Person) Chief Secretary

From (Person) Supt Bhamo

A copy of your telephone message
dtd 26th about probable receipts under
Provincial was received on the 25th
the original message does not seem
to have been received. We are now
engaged in preparing our Imperial
estimate for the Kyat & Rupee and it
will be ready about the middle of next
month. I am not in a position to
frame even a rough estimate of any
value of the receipts under Provincial
No estimate for 6 months will be
available about the middle of next week.

Now we must
prepare it as well
as we can ourselves.

26/11/98.

64 Word Form.

F. C 2.

Recd. from ..... I.N.

At ..... Hrs. ..... Mts. by .....

Sent to ..... I.N.

At ..... Hrs. ..... Mts. by .....

Telegraph Master.

C & F—No 102 T—8 12 97—2000000.

[G. / 75]

1 000—11-8 98.

V-E

NOTE FOR THE Educational Department

Attention is solicited to Memo. No.2595, dated the 22nd instant regarding the budget estimates which are overdue from the Educational and Legislative Departments. Three of these have since been received in Financial. Will Educational please state when the remainder may be expected.

Chief Secretary.

29/11/98.

It is expected that Two - XXI.E & 26 M - will be forwarded by tomorrow and the remaining two - 22 A to I & 24 E by Saturday.

CHIEF SECRETARIAT. F. 30 NOV. 1898

Secretary

30/11/98

BC

Water Thurs 1. XII SW

BC

Which of these has been
since rec'd?

Cmd
24.XI 98

C.A.

18 G Legislative Council.
18 H Leg. & Educl. Dept.
~~XIX~~ A to F. Education.

May another reminder be
sent as regards the others?

Jeans
28/11/98

K
29/11/28

Sd in Edr. Dept

Attention is solicited
to Memo. No 2595 of the 22nd inst
regarding the burgh schools returns
still overdue from the Edr. Depts.
Three of these have since been
received in Financial. In this
respect will Edr please state
when the remainder may be
expected

Cmd
24.XI 98

Officer
Submit with pair to CS.
Mark V. E.
Despatch Note Signed by C.S. Desp'd 29/11/98
Return file to CA.

D.O.

~~Public~~ (1898) Department.

D.O.

CURRENT No. 791

Read in D. O. in Council
29-11-98.

From The Govt of India
Finance & Commerce
Dept.

Order Lodge

Cmd
Mcl
30.11.98.

No. 5701 9

BC (Cafler Closing)
To keep handy
Cmd

Dated 19-11-98
Received 24-11-98
Registered 24-11-98.
Enclosures
Spare copies Ref 25/11/98

SUBJECT.

Explaining the intention of the Government of India with regard to Provincial estimates of Madras for 1899-90

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

D.O. 791

FINANCE AND COMMERCE DEPARTMENT.

CHIEF SECRETARY'S
24 NOV. 1898
GOVERNMENT OF MADRAS

No. 3101 C.

Simla, the 19th November 1898.

Dear Stokes,

With reference to your demi official
No. 579. dated the 4th November 1898, I am desired to
refer you to the second clause of para 4 of the letter
80 229-30/5-3-98 E from this Department, No. 710 A, dated the
10th February 1898, and to say that it was not
the intention of the Government of India
that the Provincial estimates of Madras
should work up to the prescribed minimum
balance of 20 lakhs of rupees in 1899-1900;
but it was desired that all revenue
included

BACK PAPERS.

G.O.	No.	Department.	Date.

included in the estimates which does not really belong to the year should be appropriated to the building up of the balance.

The Government of India admit however that the outbreak of plague has so far altered the circumstances that rigid adherence to this programme may not be possible. They merely expect the Local Government to do its best by economy both in Provincial and Local expenditure, to work towards a surplus on the years account.

Yours sincerely

W. S. Meyer

Hon'ble Mr. G. Stokes
Dear Dear

W. 5/11/98

C. No. 2799.

Registration Receipt

CHIEF SECRETARIAT,
D. O.
No. 579
Dated, 4-11-1898

4th November 1898.

D.O.

Dear Sir,

As the departmental budget estimates are now under review, I am directed to request that you will be so good as to inform me if this Govt. will be expected to bring the closing balance of the Provincial estimates for 1899-1900 up to the prescribed minimum of 20 lakhs or whether it will be permitted to work out the budget below this prescribed minimum provided that a surplus of ~~about~~ ~~lakhs~~ is shewn on the transactions of the year. ~~The~~ With Plague ~~expenditure~~ existing and threatening to increase it is feared ~~will be~~ involve an ~~almost impossible task~~ cannot be attained. The information now asked for will, I am to add, be extremely useful in fixing the estimates ~~of expenditure.~~

Yours truly

and in ~~drawing~~ the statement of the finances of Dist. Boards & Local bodies in this Presidency, the first ~~comes~~ result.

Curtis
2.XI.98.

To
The Secretary to the Govt. of India,
Finance and Commerce Dept., Simla.

Rds 5-9
4/11/98

Return to C.A after despatch — RD 5/XI/98.

BC

Which of them have rec
eived

Cmd
28.11.98

None of them have yet
come.

F.O.
25/11/98

Noted
Jo. Lt-Col. Dept Dept 2/12/98 at 11 AM

Attention is ~~direct~~
invited to O.M. No 2588 dd.
22nd November 1898 regard
ing Budget estimates which are
overdue. in the Financial Dept.
~~It~~ Will Lt-Col. please state
when these may be expected

Cmd
1.12.98. 1/12/98.

Office
(1) Submit with file to C
(2) Despatch, & return this
file to CA.

Cmd

[G. / 73-A]

1,000—11-8 98.

C. No.

NOTE FOR THE Local and Municipal Department.

Attention is invited to Official Memorandum No.2588, dated 22nd November 1898, regarding budget estimates which are overdue. Will Local and Municipal please state when these may be expected.

G. Fawcus.

Chief Secretary.

KB 1/12/98

BC
Has this come?
24 wh. put up
a reminder u.o.
J.V.S. Civil
2.12.98

This has not yet been rec'd.. Draft reminder is put up.
Civil
2/12/98

The estimate under 24 C Sanitation and Vaccination will be ready in a day or two.

The estimates under 45 A Civil works - Municipal works - (Water Supply and drainage) and under Provincial advances and loans (Municipal), will be prepared on return of the file regarding the amounts of grants and loans which may be required in the current and ensuing years on account of Municipal works which was sent up to the H.M. through the Financial Deptt. on the 15th November 1898.

H.T.
2-12-98

V.R
2/12/98

F Rawn

BC
Where is this now?
Please put up
Civil.

RECEIVED
2 DEC 1898
PUBLIC WORKS DEPARTMENT

List of Budget Estimates over due (1st December 1898)

When due	Name of budget estimate	From whom received.
15th Septr	XXI-D. Examination Fees - Govt Examinations	Educational Dept (Commr for Govt Exams)
	26 M - Govt. Examinations	Do (Director of P. Instr")
15th October	22 A to I - Education	Do (Do.)
	24 E Medical School & College	Do (Do.)
	24-C. Sanitation & Vaccination	Sanitary Commissioner (L&M Dept)
	45. A. Civil Works - Municipal Works (Water Supply & Drainage)	L & M Dept.
	Provincial Loans & Advances Municipal	Do.
8th Novr	3. B. Survey	Rev. Dept.
15th Novr	26 L. District Manual	Do.
	41 Irrigation Railways	P. W. Dept.
	43 Irrigation & Navigation Charges (P. W. D.)	" (Irrigation Branch)
25th Novr	Miscellaneous budget Receipts & Charges.	Accountant General.
30	XXX-B. Minor Works & Navigation P. W. D.	P. W. Dept (Irrigation Branch)
1st Decmbr	IX A to C Forest 11 A & B Forest	Rev. Dept.
	Appropriation Reports (L. Govt Act V of 1884).	Acctt General.

Acct Dept
2.12.98.

List of Budget Estimates ~~for~~ due in 1898.

Serial No in Appendix A to S.O. Fin. pp. 55	Name of Budget Estimate	From whom due	Due date	Remarks.
1	I Land Revenue	Rev Dept.	15.12.98	✓
7 ✓	II Forest	✓ do	1.12.98	✓
20	XVII B. Inspection of Bakes.	✓ P. W. D	15-11-98	✓ Returned R.O.
52	XXX B. Minor works & Navigation under P.W.D.	✓ P. W. D. Irrig. Branch	30-11-98	✓
~~56~~ ✓	~~J. A. charges of certain administration~~	~~Rev Dept~~	~~8-11-98~~	~~pending~~
57 ✓	J. B. Survey	✓ Rev. Dept	8-11-98	✓
61. ✓	5. Salt	✓ do	8-11-98	✓
63 ✓	7. Excise	✓ do	8-11-98	✓ Returned R.O.
86 ✓	11. Forest	✓ do	1-12-98.	✓
94	20 H. Inspection of Steam boilers	✓ P.W.D	15-11-98	✓ Returned R.O.
96.	22. Education	✓ Edn. Dept. ×	15-10-98	✓
103.	24 C. Sanitation & Vaccination	Sanitary Comm.	15-10-98	✓ Letter promised to send in a couple of days.
105(a)	24 E. Medical School & College	✓ Edn. Dept ×	15-10-98	✓
145 ✓	26. L. District Boards	✓ Rev Dept.	15-11-98	✓
140.	32 Delhi bungalow Exps.	✓ A. G. under heading	25-11-98	✓ Not found in this budget
190.	41. Miscellaneous Railway	✓ P.W.D (Railway)	15-11-98	✓
191.	43. Irrigation & Navigation	✓ P.W.D (Irrigation)	15-11-98	✓
196	45 A. Civil works. Municipal works. (Water Supply &c)	Z. & M. Dept	15-10-98	✓ Awaiting return of files from him
~~199~~	~~C. Civil works. P.W.D~~	~~P.W.D (Irrig.)~~	~~15-11-98~~	~~Ord. Estimate~~
199	Provincial loans & advances (Municipal)	Z. & M. Dept.	15-10-98.	Awaiting return of files from him
201.	Agriculturists' Loans. Local funds act II of 1884	✓ A.G.	1-12-98	
202	Village Service Funds.	Rev Dept.	15-12-98	

[G / 118.]
200—19-10-98.

Financial Department.

C. No

TELEPHONE MESSAGE.

From

The Chief Secretary

CHIEF SECRETARIAT,

To

The Private Secretary to H.E. the Governor

Dated 5th December 1898.

Files

Return to CA after despatch

The file regarding the amounts of grants and loans which may be required in the current and ensuing years on account of Municipal Works ~~were~~ sent to H.E on the 2nd instant in Box No. 23.

The following estimates await the disposal of this file:-

45 A Civil Works - Municipal Works - (Water Supply and Drainage) and

Provincial advances and Loans (Municipal).

It is therefore necessary that early orders should be

As the budget estimates under these heads for next year cannot be framed until this file has been disposed of and as it is important that all budget orders should issue without delay will you please ask His Excellency to pass on the file as quickly as convenient.

CA
15/12/98
5141.98

CWS
15/12/98

INDIAN TELEGRAPHS. Monthly Number.

Code Class.

To (Office) Telephone

From (Office) Revenue

Words.	Day.	Hour.	Minute.	Official Instructions.
	5	16		

To (Person) Chief Secretary

From (Person) Revenue

CHIEF SECRETARY'S GOVERNMENT OF MADRAS 5 DEC. 1898

Your Telephone of the 3rd inst. papers
the hire of a boat are passed and
returned

Cs

When are they wanted

5/12/98.

HC ? ask me to-morrow
Cust
5 pm

Ca Not received Revenue

Received 6/12/98

Sent to Revenue LN.

At Hrs. Mts. by

Reed. from LN.

At Hrs. Mts. by

Telegraph Master.

64 Word Form. F. C 2.

C G P—No. 404 T—22 12 97—3600000.

B.C

See below - this note. I put up at once a note to all depts concerned. This list does not appear to be complete. Where is the B.T. re Sale & Excise Charges? Are there any others which have come to Inl. Rn. c.i. but not for issue? This matter must be looked into thoroughly. Of course, it is clearly understood that the Budget Section cannot close for the Xmas holidays until all returns & estimates have been despatched (including of course the annual Plague estimate)

C.W.S.
6/12/97

C.A. The only other budget returns come for c.i. but not for issue is ~~the budget~~ XVII B & 20 H Inspection of steam Boilers. I have sent ~~brought up to 15th Dec.~~ list & and reminders put up.

H.D.J.
6/12/98

Recd
At Hrs.

C G P—No. 104 T—22 12 97—3000000.

[G. 73-A]
—11-S 98.

VE

Accepted 6/12/98

Financial Department.

NOTE FOR THE Revenue Department.

C. No.

The following Budget Estimates are now overdue:-

IX and 11. Forest.

3. B. Survey.

5. Salt.

7. Excise.

26.L. District Manuals.

Will Revenue please state when they may be expected in the Financial Department.

[illegible] G. Stokes.

Chief Secretary.

KB 6/12/98

For b As file

[G. 73-A]
1,000—11-8 98.

[G 118.]
200—19-10-98.

Dec/pd 6/12/98 Financial Department.

NOTE FOR THE Educational Department.

C. No.

The budget estimates under 22 EDUCATION and 24 F MEDICAL SCHOOL AND COLLEGE have not as yet been received. Will Educational please expedite them ? It is absolutely necessary that the orders on all budget estimates should issue without any delay, and the absence of a single estimate is sufficient to throw the whole work back.

for G. S. Thes

Chief Secretary.

6/12/98

For Mo file

[G / 118.]

200—19-10-98.

Imamine Department.

C. No

TELEPHONE MESSAGE.

From

The Chief Secretary

~~CHIEF SECRETARY'S~~

To

The Accountant-General

Dated 6th Dec. 1898.

Vide No 170 on p. 8 of 30. No 580 H.D. 5 July 1898. A

Ref 6/12/98

Kindly expedite the budget estimate under adjusting heads, Local Funds. Act V of 1884 and please say why no estimate on account of Petty Bungalow establishments has been included in your Miscellaneous budget. It does not appear in the final Estimate & ~~probably~~ perhaps no charge ~~on this account~~ is incurred in the final Dept.

6/12/98 Cmd. 6.12.98

Despatched C.H. 15/15 6 XII. 98

6/12/98

[C. / 73-A]

1,000—11s8 98.

Financial Department

7/12/98

NOTE FOR THE LOCAL AND MUNICIPAL DEPARTMENT.

C. No.

Copy for Co.

The estimates under 24 C.SANITATION AND VACCINATION (Sanitary Commissioner) have not yet been received. Will Local and Municipal please expedite them ?

D G Stokes.

Chief Secretary.

KA 7/12/98

Code Class.

INDIAN TELEGRAPHS.

Monthly Number.

To (Office)	From (Office)
Telephonic	Message

Words.	Day.	Hour.	Minute.	Official Instructions.
	7	12	40	

To (Person)	From (Person)
Chief Secretary	Accountant Gen

CHIEF SECRETARY'S OFFICE
7 DEC. 1898
GOVERNMENT OF MADRAS

The Budget Estimate of Local Funds under Act I of 1884 adjusting heads will be sent as soon as possible before tomorrow evening. No charges have been incurred on account of the Bungalow establishment at Tinnevelly since December 1894 hence the extension for estimate

ch

64 Word Form

F. C 2.

BC

Take extract for
months 4 years
Adj. and put with
last ones submitted
Return this file
Chief

Done.
Test
7/12/98

Recd. from LN. | Sent to LN.

At Hrs. Mts. by | At Hrs. Mts. by

Telegraph Master.

C G P—No. 404 T—22 12 97—3600000.

[G/118.]
500—11-6-97.

Financial Department.

C. No.

TELEPHONE MESSAGE.

From

Chief Asst.

CHIEF SECRETARIAT,

To

Supdt. Int. Revs

Dated 8/12/ 189 8

Please let me know what budget estimate orders you have on hand at present, in what stage they are & when they may be expected here again either in proof or struck. The Land Revenue and Law and Justice budgets especially

Please push on

The Budget section will send you some Marine estimates in proof today. Please treat these as specially urgent.

Chas
8/12/98

Dep^{o} Cdr 17/20
8/12/98

Return to CA. after despatch

Chas

V2

BC

What about Lal Botanist bought last next year?

Chief
10.12.98

C.A.

It has just been passed by H.Sr. in Revenue & is being sent to Finl.

Init
10/12/98

C 29. mgd. C/3/1/99
A 2/1/99 A 6/1/99

Financial Dept.

C. Nos. 3419 & 3646.

P. W. Estimates.

For orders.

An abstract Statement showing the position of Provincial Services for the current and ensuing years is submitted. All the estimates have been passed except those under 43. Irrigation - Minor Works and Navigation - P. W. D and 45. Civil works P. W. D.

2. The Public Works Department places the revised and budget estimates for the current and ensuing years under these heads as shown below: —.

	Budget Estimate March 1898-99	Revised Estimate 1898-99	Budget Estimate March 1899-
C. No. 3646 XV → 43. Irrigation. Minor Works and Navigation P. W. D.	.. .. 29.80	29.77	*30.6
C. No 3419. XX → 45 Civil Works P. W. D.	.. .. 25.00	24.84	30.0

Adopting the figures for the revised

* Including .35 for minor works in charge of Revenue Dept - G.O. 939 Dated 3 25.0

The Hon'ble Sir Arundel
M.L. the Finance.

amended

estimates given by the Public Works Department the result for the current year is

Opening balance	7.18
Receipts	327.98
Charges	326.46
Surplus	1.52
Closing balance	8.70

3. If the estimates proposed by the Public Works Department under 43 and 45 respectively for the ensuing year be accepted the position for 1899-1900 would be as follows:-

Opening balance	8.70
Receipts	326.62
Charges	343.21
Deficit	-16.59
Closing balance	-7.89

4. If however the grants for the current year be repeated [in 1899-1900] the result would be:-

Opening balance	8.70
Receipts	326.62
Charges	337.06
Deficit	-10.44
Closing balance	-1.74

The large deficit of 10.44 lakhs is

N.C.

The revised estimate in the annexed [blank] statement contains [corrected] the figures reported by heads of depts. These figures will undergo considerable alterations at the hands of the Acct. Genl in the light of later actuals. They need not, however, affect the decision in the present papers which depends on whether the ensuing year will work out with a surplus or a deficit. There will not in any case be any "accumulated balances" on which to work, the [closing] balance of 1898-99 [i.e. the opening balance of 1899-1900] will be considerably below the prescribed minimum of 20 lakhs.

Cmb

30·96 29·80 1·16 — 30·00 25 5·00 — 6·15

G.O. No. 1246 Fin. dt. 17th Dec. 1898.

10·44 + 7·60 = 2·84

The recovery of this sum in 1899-1900 cannot be counted upon.

Cmb

G.O. No. 229 Fin. dt. 5th March 1900.

Para 4 of Fin: Commr's Dcpl. No. 710A dt. 10.2.98 on page 3 of

mainly due to the inclusion in the estimates of a provision of Rs. 7.60 lakhs on account of plague charges. Excluding this extraordinary item, the deficit is reduced to 2.84. If credit is taken for the balance of 2.82 shown in Column 7 of para 4 of G.O. No. 1220 Financial, dated 13th December 1898, as due by District Boards on account of famine expenditure there would be a deficit of Rs. 5.02. As however the Accountant General has reported that in his opinion it is not likely that the District Boards concerned will be in a position to contribute anything in the coming year credit has not been taken for this amount in the budget statement submitted.

6. In February last when the Government of India informed this Government that the famine expenditure in 1897-98 would be 10 lakhs, it was stated that the Provincial balance of 1st April 1898 would be

would
will be necessary for this Govern-
ment "to to administer the Pro-
"vincial finance that this balance
"may
might gradually attain the
"prescribed minimum of 20 lakhs, and
"& expected that this result
will no doubt
would be gradually attained
"if the Local Government each
"year regarded its current re-
"venue only as available for
"current expenditure and did not
"not budget for any expenditure
"out of accumulated balances."
In view therefore of the plague
the Govt: of India would (D.O.)
Crewe
desired that all revenue
included in the estimates which
does not really belong to the year
should be appropriated to the
building up of the balance. The
Govt: of India however now admit
that the outbreak of plague has

E

in the early part of
November whether the
Provincial budget of this
Presidency would be expected
to work up to a closing
balance of 20 Lakhs in
1899-1900. It replied (vide
D.O. of 20. 11. 98.) that this
was not the intention;
but that it was

F

X

Para 5 (page 3)

so far altered the circumstances
that rigid adherence to this
programme may not be possible.
They merely expect the Local
Govt: to do its best by economy
both in Provincial and Local
expenditure to work towards a
surplus on the year's account.
What is apparently meant
is that a surplus should be
worked out on the ordinary
transactions of the year; that
that the ordinary receipts and
charges should be so regulated
as to show a surplus after
excluding from calculation the
extraordinary charges anticipa-
ted on account of plague. the defi-
Excluding then the extraordinary charges, the defi-
cit of 2·8 referred to above can
only be avoided by reducing to
some extent the allotments for
Public Works and of necessa-
by
Excluding
extraordinary from which necessary
some
of the following items
provisionally admitted
pending reconsideration in

January ? —.

A Rs 5,750 — additional grant for Vizagapatam Agency Works. G.O. no. 1058 Jud, dt 15 Nov. 98;

B Rs 11,500 for the Vellore Training School — G.O. no. 1120 Jud, dt 25 Nov 1898;

C Rs 36,000 for 4 New Munsiffs' Courts G.O. no. 1178 Jud, dt 6 Dec 98;

D Rs 6,858 for items shown in appendix to the Medical College budget passed in G.O. no. 1196 Jud, dt 9th Dec 1898;

E Rs 14,747 / 74,855 for items in appendix to Educational budget, in G.O. no. 1243 Jud, dt 17th Dec 98.

7. It will be observed from para 2 of Current No 3419 that the grant of 30 lakhs proposed by the P.W. Dept. for the ensuing year under 45 Civil Works represents the total of the demands made by heads of Civil Depts., Superintending Engineers and the Consulting Architect to Govt: and that it is stated that the P.W. expenditure can be restricted to such assignment as may

Please see below
Cmd

G

H

I

J

K

XX

Pages 4 & 5
of C.B.C.

G.O. No. 49/50 dt
20.1.98

The point, however, is that P.W.D. is spending nearly 25 lakhs this year.
Cmd

M

G.O. no. 939 Jud.
dt 26th Oct/98.

Deficit
Surplus above (para 5. page 3) — 2.84
P.W.D. Civil Works Grant in
1898-99 — 25
Now proposed — 20 — 5.00
Difference + 2.16.

be made by the Financial Depts as the finances may permit. The grant for the current year was 25 lakhs and that for the previous year 18.41 lakhs. The grant for the current year was considered high and it will be observed from the note flagged * that it was intentionally placed at a high figure in order to show the inadequacy of the Land Revenue assignment made to Provincial under the present Contract which was then under discussion. Of these 20 lakhs are assigned to the P.W. Dept. under 45. Civil Works and the grant under 43. Irrigation is restricted to the current year's figure, inasmuch as in the current year of the allotment of Rs. 35 lakhs for minor works in charge of the Revenue Dept., the result would be a surplus of 2.16 on the ordinary transactions of the year. This will allow of the estimates provisionally admitted for departmental improvements

ne of which have been awaiting
ther times to be introduced, being
inally accepted without retrench-
ent, as well as of the admission
f a provision of Rs ~~4,000~~ 3,000 * for the
re-organization of the office of the
Inspector General of Registration
which was postponed for insertion
in the final estimates if possible.
The surplus of ~~2·43~~ 2·13 together with 5·49
from the closing balance of the
current year would then go towards
providing for the plague expenditure
of the ensuing year.

Init.
27/12/98

Of the items mentioned in
para 6 (page 6) above, it is
submitted that the provision * of
·36 lakh for the additional
Municipal Courts should not be
touched as the enhanced receipts
under XVI-A Law and Justice-
Courts of Law (8·04 in the B.E.
for 1899-1900 against 7·25
in the (1898-99) more than
permit that to cover the additional cost of Rs.
the Governor in favour of

* Half only is Provincial - say 3000 in 20 mm numbers. Civil

G.O. No. 989 Fin., dt 3 Nov 98, paras 1 & 2.

The restriction of this provision is justified by the fact that the receipts and expenditure under Registration now stand as follows:-

	B.E. ⊕ 1898-99 - Lakhs.	B.E. ⊕ 1895-1900 Lakhs
Receipts —	6·25	6·50
Expenditure —	4·22	4·18.
	2·03	2·32

⊕ Provl. portion only.

* Item marked C

It is not a pressing necessity & should therefore I think be excluded. NA

It must go I fear. NA
Nemo B. D & R.

The Rs 6858 for the Medical College must stand. The allotment for the Dt. Munsiffs' Courts must be cut down by the same figure or say Rs 30000. ~~NA~~ The Extra Rs 1000 can be got by cutting down 3 B Land Rev. Survey & Sett. by ·29 instead of ·28.
NA

This unfortunate but there is no alternative but to cut out the item making up this Rs 14747 be rejected. NA

XXIV

9.

of the retention of the ·06 lakh (item A) in the Vizagapatam Agency, but perhaps this sum might be more usefully spent by the P. W.D. under 45 Civil Works. The Vellore Training School, and the additional items in the Dt. or Medical College budgets might, it is submitted, wait for better times. These deductions would set free a sum of ·39 lakh as shown below:-

		Rs
Item	A	5,750
"	B	11,600
"	D	6,858
"	E	14,747
		38,855

Other items included in the estimates for next year which might be cut down, if necessary, are

·78 lakh

(1) The large provision for "Temporary Establishments" in the estimate under 3 B. Land Revenue - Survey & Settlement (page 3 of G.O. No. 1239 Fin. dt 17. 12. 98). If necessary

a reduction of '28 lakh might be made here. The Suptt: (ii) The provision of '95 lakh under 3A Land Revenue. Charges of Dist Administration to implement the position of Taluk establishments [page 14 of G.O. No 1180 Fmt: of 6.12.98].

'29 see above
AA

(vide page 3 of the rdn) has budgetted in the anticipation that a large area will be surveyed in 1899-1900.

XXV

(iii) The provision of '26 lakh in the Railway Police Scheme (vide para 11 of G.O. No 1120 Fmt: of 28.11.98 and page 18 of the same proceedings)

The excision is unavoidable.
AA

XIX

The Taluk Establishment Scheme has not yet been sanctioned and the Railway Police Scheme cannot be introduced without Indian sanction. India is unlikely to allow the first scheme to remain in the estimate for next year, for the reason that it has not yet been sanctioned.

It must go out as it has not been sanctd.
AA

If the Taluk Establishments Scheme is taken out of the estimates and the other deductions proposed above are made, the ~~existing transactions~~

the estimate under 43 Minor Works & Navigation P.W.D and 45 Civil Works P.W.D are fixed at 29·80 (the grant in the current year and 20 lakhs respectively), the ordinary transactions of the year will exhibit a surplus of 3·75 lakhs as follows:—

Yes AA

On p.7 the surplus is AA 2·16

Surplus as worked out in para 7 (page 8) supra —	2·13	Civil
Deduction proposed in p.9. —	·39	
" in Survey Budget —	·28	
" in case of Taluk Establishts. —	·95	
	3·75	
	Civil 3·85	

This would leave 3·85 lakhs of the estimate of Plague expenditure to be met from the opening balance of the year. If these deductions were made the P.W.D. estimate under 45 Civil Works might be placed at 21·50 lakhs, leaving the ordinary surplus of the year at 2·25 lakhs

Leave is at 20 lakhs. It will be a beggarly pretence at a surplus at best.
AA 31.12.98

I cannot make out from this file how the proposed reduction in the P.W.D Estimate under

Civil
28.12.98

AA
29/12/98
for C.S.

under 45 Civil Works, from 30 lakhs to 20 lakhs, will affect the details of the proposed P.W.D. programme.

I am in the Department's Budget Estimate on allotment of 16,19,524 for original Civil buildings, and an allotment of 2,50,836 for communications, original works. The former of these two allotments I regret, I think, bear the heaviest brunt of the reduction. I should like to see details of these two allotments, with the proposals of the C.E. for their reduction. Mr. de Winton should come and see me on this subject.

A.H. 5.1.99.

No. 78 d/6-1-99

To P.W.D. u.o.

It is requested that this matter may be treated as very Urgent. The annexed Statement with there the effect of any changes sanctioned (send 5)

6.1.99

Returned

No: 150C d/7 Jany/99.

Returned to the Financial Department, with the remark that an extract of the note by His Excellency has been taken and will be sent to Mr. de Winton, who is now on tour and will probably not return until the 14th January 1899.

A.S. Kyrwell.

Under Secretary to Govt. P.W.D.

Maj

7th the CS

The printed estimates are due from the Accd. Genl on the 15th instant and the closing of the budget which must leave this for India by the 19th cannot be delayed. It is absolutely necessary if the estimates are to be submitted punctually, and India insists on punctuality in this matter, that all changes in the estimates of the P.W.D. grants should be comm. to the A.G. at once. Revenue may

Please see telephonic message from A.G. flagged Z

CHIEF SECRETARY
8 JAN 1899
GOVERNMENT OF MADRAS

C 11.1.99
R 11.1.99

Please see note at p 9 supra
tgo 1243 Fri 8 17-12-98 - Fly K

I think it a pity that the provision for the 4 addl. Dist. Municips, as Sr. J knows the High Court attaches much importance, shd be cut down -
If kept in it will only slightly increase the deficit -
I have no other objections, or useful remarks to offer
H.S -
11 - 1 - 99 -

I agree with the Hon. W. Winterbotham that it is a pity to omit the provision for the Dist. Municipalities; I go further and deprecate the omission of the items from A to B in the Land Office Vote, amounting to £1.62 according to the Office and to £1.58 according to the Hon. W. Arundel. I would budget also to the full amount

Unsuit,
Be informed of the proposed reductions under Survey & Talati Establishments & Educational of Rs 1,00,000 The non-admission of the items in the Addl. budget and orders taken at once as to the funds granted. If there is to be Council tomorrow the paper might be brought up there

Cust.
9.1.99. There is to be no Council tomorrow. Orders must be taken on proposal

H.S.

No. 101, dy 9-1-99

To The Rev. Dt. } n. o.
" Educt. "

noted in Rev.
11/10.1.99

To Educl ex.
noted in Edt.
are
10/1/99.

RD.

amount of the grain receipts, thus giving the unallotted balance to Public Works, Rs. 45. The details of this allotment remain to be settled with Hon. Mr Winter. I would leave the estimated Plague charges to be set off against the opening balance of 8.70.

A.H.
11.1.99

Hon. Mr Arundel
11-1-99

H.E.'s proposals involve a disregard of the instructions of the Govt. of India as to the preparation of the Budget and as practically challenge India's financial policy with relation to this Presy. We shall be striking their shield with the naked spear!

We have however determined to contest the way in which this Presidency is treated and the contest will certainly be begun by a Budget on these lines.

Presuming that H.E. accepts this position I agree to his proposals. We must ~~##~~ of course expect some hard hits!

A.A 11.1.99.

I quite accept the position.

A.H 12.1.99

C 4.1.99

H.E. The Govr:

Whether we are acting within India's instructions or not depends on whether they intended that Mr. M. must please Extravagance from the year income or not. I think they did intend this interpretation of the letter and that it was otherwise may be challenged.

It is I understand intended to address India on the lines of the Annual note commencing with the introduction of the Budget though not actually with it.

W. L. P

Yes.

A.H 12.1.99

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

BUDGET ESTIMATE

OF

PROVINCIAL SERVICES,

1899-1900.

PROVINCIAL SERVICE

Heads of Revenue.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.
Principal Heads of Revenue.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
I.—Land Revenue—				
Collections	138·63	140·38	140·91	150·92
Adjustments	+ 16·48	+ 18·65	+ 17·65	— ·63
III.—Salt	1·14	·90	1·10	·77
IV.—Stamps	63·00	63·00	62·63	63·15
V.—Excise	36·50	36·66	38 25	36·55
VII.—Customs	·75	·75	·67	·70
VIII.—Assessed Taxes	13·00	13·00	12·50	12·37
IX.—Forest	12·15	11·35	11·76	10·68
X.—Registration	6·50	6 50	6·25	7·65
Total ..	288·15	290·59	291·72	282·16
XII.—Interest	2·51	2·34	2·33	1·73
Post Office, Telegraph, and Mint.				
XIII.—Post Office	..	..	..	..
Receipts by Civil Departments.				
XVI.—Law and Justice—				
A.—Courts of Law	8·04	8·05	7·25	8·04
B.—Jails	4·55	4·52	4·35	4·50
XVII.—Police—				
Police	·87	·97	·88	4·38
Pounds	3·60	3·60	3·60	
XVIII.—Marine	..	..	..	..
XIX.—Education	2·92	2·21	1·95	1·79
XX.—Medical	1·01	·98	1·04	1·28
XXI.—Scientific and other Minor Departments.	2·54	2·39	2 27	2·28
Total ..	23·53	22·72	21·34	22·27
Miscellaneous.				
XXII.—Receipts in aid of Superannuation ..	·62	·59	·54	·53
XXIII.—Stationery and Printing	1·04	1·06	1·28	1·13
XXV.—Miscellaneous	1·97	1·85	1·85	2·03
Total ..	3·63	3·50	3·67	3·69
Railways.				
XXVI.—State Railways (Gross Traffic Receipts).	2·60	2·47	2·60	2·58
Irrigation.				
XXX.—Minor Works and Navigation—				
Civil Officers	·10	·10	·11	·09
Public Works Department	1·78	1·85	1·72	1·74
Total ..	1·88	1·95	1 83	1·83
Buildings and Roads.				
XXXII.—Civil Works—				
Civil Officers	.04	·01	·04	·01
Public Works Department	1·83	1·83	1·90	1·88
Total ..	1·87	1·87	1·94	1·92
Contributions from Local Funds.				
Ordinary	2·38	2·56	2·56	2·69
Máyavaram-Muttupet Railway	·07	— ·02	·04	·28
Total ..	2 45	2·54	2·60	2·97
Total Revenue and Receipts ..	326·62	327·98	328·03	319·15
Opening Balance ..	8·70	7·18	10·00	22·95
Grand Total ..	335·32	335·16	338·03	342·10

~~22nd~~ December 1898.

BUDGET ESTIMATE—MADRAS.

Heads of Expenditure.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.
Direct Demands on the Revenue.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
1.—Refunds and Drawbacks	1·29	1·28	1·29	1·32
Charges in respect of Collections.				
3.—Land Revenue	51·63	49·36	49·34	54·61
5.—Salt	4·67	4·33	4·41	3·94
6.—Stamps	2·53	2·46	2·40	2·57
7.—Excise	2·69	2 52	2·57	2·18
9.—Customs	2·54	2·57	2·53	2·35
10.—Assessed Taxes	·15	·15	·14	·14
11.—Forest	8·75	8·38	8·50	7·87
12.—Registration	4·18	4·22	4·22	4·15
Total ..	78·43	75·77	75·10	79·43
Interest.				
13.—Interest on ordinary debt	2·03	2·07	2·13	1·86
Post Office, Telegraph, and Mint.				
15.—Post Office	1·08	1·08	1·07	1·08
Salaries and Expenses of Civil Departments.				
18.—General Administration	9·77	10·02	10·04	10·07
19.—Law and Justice—				
A.—Courts of Law	46·69	46·01	46·13	46·25
B.—Jails	11·58	12·43	10·89	11·58
20.—Police—				
Police	44·91	43·65	43·91	46·62
Pounds	2·81	2·78	2·78	
21.—Marine	·08	·08	·08	·08
22.—Education	18·45	17·60	17·40	17·47
24.—Medical	19·55	15·18	13·28	13·05
25.—Political	·75	·75	·75	·85
26.—Scientific and other Minor Departments ..	5·04	5·60	5·48	4·28
Total ..	159·63	154·40	150·74	150·25
Miscellaneous Civil Charges.				
29.—Superannuation Allowances and Pensions ..	16·42	15·97	16·40	15·90
30.—Stationery and Printing	10·46	9·97	9·73	10·37
32.—Miscellaneous	1·63	1·61	1·69	1·72
Total ..	28·51	27·55	27·82	27·99
Famine Relief and Insurance.				
33.—Famine Relief	·05	·51	8·50	15·97
Construction of Railways.				
37.—Construction of Railways, &c.	·07	— ·02	·06	·28
Railway Revenue Accounts.				
38.—State Railway—Working Expenses ..	1·68	1·75	1·60	1·50
41.—Miscellaneous Railways	·10	·12	..	..
Total ..	1·78	1·87	1·60	1·50
Irrigation.				
43.—Minor Works and Navigation—				
Civil Officers	4·25	3·90	4·25	3·67
Public Works Department	29·80	29·77	29·80	28·71
Total ..	34·05	33·67	34·05	32·38
Buildings and Roads.				
45.—Civil Works—				
Civil { Buildings	2·95	1·64	2·37	3·44
Civil { Communications	·08	·10	·09	
Miscellaneous Public Improvements ..	..	..	..	
Mount Capper Jail	21·50	24·84	25·00	17·79
Public Works Department	24 53	26·58	27·46	21·23
Total ..				
Contribution to Local Funds.				
Ordinary	2·93	2·61	2·61	2·39
Máyavaram-Muttupet Railway	·47	·37	·51	·56
Total ..	3·40	2·98	3·12	2·95
Total Expenditure ..	(x) 331·97	326·46	331·95	334·92
Closing Balance ..	3·35	8·70	6·08	7·18
Grand Total ..	335·32	335·16	338·03	342 10
Surplus ..		+ 1·52	..	..
Deficit ..	−5·35	..	— 3·92	..

(x) Real Total 333·56
— 1·62
331·94
+ ·03
331·97.

Plague Expenditure = 7·60
5·35
Net Total = 2·25

Provincial Budget Estimate for 1899-1900.

	As proposed in Office Note.	Hon'ble Member
Total expenditure inclusive of doubtful items and exclusive of P.W.D.(45 & 43) and Plague (7.60 lakhs).....A	274.66	274.66
Deduct Vizag Agency Grant.....	.06	.06
Vellore Police School.....	.11	.11
Medical College.....	.07	—
Educational Budget	.15	.15
Taluk Establishments.....	.95	.95
Survey.....	.28	.29
Additional Munsifs.....	-	.06
Railway Police Scheme.....	-	.26
Total Deductions....B	1.62	1.88
Nett - (A - B).....- C	273.04	272.78
Add Registration.....	.03	.03
P.W.D. 45.....	21.50	20.00
,, 43.....	29.80	29.80
Total Additions.....D...	51.33	49.83
Total Normal Expenditure (C + D).	324.37	322.61
Receipts.....	326.62	326.62
Normal Surplus.....E...	2.25	4.01
Plague expenditure.....F...	7.60	7.60
Actual Deficit (E - F).	5.35	3.59

A.

Amount for Views

B.

C.W.B.
6.1.99

It is submitted that this question may be treated as very urgent. Any alteration of the budgets should be made at once or the A.G. will not have time to pass the estimates.

C.W.B.
6.1.99

Checked

[B/3]

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

BUDGET REGISTER.

PROVINCIAL SERVICES,

1899-1900.

PROVINCIAL SERVICE

Heads of Revenue.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.
Principal Heads of Revenue.	LAKHS.	LAKHS.	LAKHS.
I.—Land Revenue—			
Collections	138·63	140·38	
Adjustments	16·48	18·55	140·91
III.—Salt	1·14	·90	+ 17·65
IV.—Stamps	63·00	63·00	1·10
V.—Excise	36·50	36·06	62·63
VII.—Customs	·75	·75	38·25
VIII.—Assessed Taxes	13·00	13·00	·67
IX.—Forest	12·15	11·35	12·50
X.—Registration	6·50	6·50	11·76
Total ..	288·15	290·26	6·25
XII.—Interest	2·81	2·84	291·72
Post Office, Telegraph, and Mint.			2·33
XIII.—Post Office			
Receipts by Civil Departments.			
XVI.—Law and Justice—			
A.—Courts of Law			
B.—Jails	8·04	8·05	
XVII.—Police—	4·56	4·52	7·25
Police			4·35
Pounds	·87	·97	
XVIII.—Marine	3·60	3·60	·88
XIX.—Education			3·60
XX.—Medical	2·92	2·21	
XXI.—Scientific and other Minor Departments.	1·61	·98	1·95
Total ..	2·54	2·39	1·04
Miscellaneous.	23·53	22·72	2·27
XXII.—Receipts in aid of Superannuation			21·34
XXIII.—Stationery and Printing	·62	·59	
XXV.—Miscellaneous	1·16	1·06	·54
Total ..	1·97	1·85	1·28
Railways.	3·75	3·50	1·85
XXVI.—State Railways (Gross Traffic Receipts).	2·62	2·47 2·50	3·67
Irrigation.			2·60
XXX.—Minor Works and Navigation—			
Civil Officers	·10	·10	
Public Works Department	1·78	1·85	·11
Total ..	1·88	1·95	1·72
Buildings and Roads.			1 83
XXXII.—Civil Works—			
Civil Officers	·04	·04	
Public Works Department	1·83	1·83	·04
Total ..	1·87	1·87	1·90
Contributions from Local Funds.			1·94
Ordinary	2·39 2·57	3·53 2·86	
Máyavaram-Muttupet Railway	·04	·02	2·56
Total ..	2·61	2·88	·04
Total Revenue and Receipts ..	326·61	329·02	2·60
Opening Balance ..	9·64	7·10	328·03
Grand Total ..	336·25	336·20	10·00
			338·03

BUDGET ESTIMATE—MADRAS.

Heads of Expenditure.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.
Direct Demands on the Revenue.	LAKHS.	LAKHS.	LAKHS.
1.—Refunds and Drawbacks	1·29	1·29	1 29
Charges in respect of Collections.			
3.—Land Revenue	51·63	49·86	49·34
5.—Salt	4·67	4·33	4·41
6.—Stamps	2·53	2·46	2·40
7.—Excise	2·69	2·52	2·57
9.—Customs	2·54	2·57	2·53
10.—Assessed Taxes	·15	·15	·14
11.—Forest	18·75	8·36	8·50
12.—Registration	4·21	4·22	4·22
Total ..	78·46	76·79	75·40
Interest.			
13.—Interest on ordinary debt	2·03	2·07	2 13
Post Office, Telegraph, and Mint.			
15.—Post Office	1·08	1·08	1·07
Salaries and Expenses of Civil Departments.			
18.—General Administration	9·77	10·02	10·04
19.—Law and Justice—			
A.—Courts of Law	46·69	46·01	46·13
B.—Jails	11·58	12·43	10·89
20.—Police—			
Police	44·91	43·65	43·91
Pounds	2·81	2·78	2·78
21.—Marine	·08	·08	·08
22.—Education	18·45	17·60	17·40
24.—Medical	19·55	15·48	13·28
25.—Political	·75	·75	·75
26.—Scientific and other Minor Departments ..	5·04	5·60	5·48
Total ..	159·63	154·40	150·71
Miscellaneous Civil Charges.			
29.—Superannuation Allowances and Pensions ..	16·42	15·97	16·40
30.—Stationery and Printing	10·77 9·68	9·97	9·73
32.—Miscellaneous		1·61	1·69
Total ..	28·87 28·51	27·55	27·82
Famine Relief and Insurance.			
33.—Famine Relief	·05	·51	8·50
Construction of Railways.			
37.—Construction of Railways, &c.	·04	·02	·06
Railway Revenue Accounts.			
38.—State Railway—Working Expenses ..	1·63	1·72	1·60
41.—Miscellaneous Railways	·10	·12	..
Total ..	1·73	1·84	1·60
Irrigation.			
43.—Minor Works and Navigation—			
Civil Officers	4·25	3·90	4·25
Public Works Department	29·80	29·77	29·80
Total ..	34·05	33·67	34·05
Buildings and Roads.			
45.—Civil Works—			
Civil { Buildings	2·95	1·64	2·37
Civil { Communications			
Miscellaneous Public Improvements ..	·08	·10	·09
Mount Capper Jail			..
Public Works Department	22·46	24·84	25·00
Total ..	25·49	26·58	27·46
Contribution to Local Funds.			
Ordinary	2·93	3·56 2·16	2·61
Máyavaram-Muttupet Railway	·51	·40	·51
Total ..	3·44	3·56	3·12
Total Expenditure ..	334·25	326·56	331·95
Closing Balance ..	2·84	9·64	6·08
Grand Total ..	336·25	336·20	338·03
Surplus ..		12·46	..
Deficit ..	10·04		3·92

PROVINCIAL SERVICES.

RECEIPTS.

—	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.
	Rs.	Rs.	Rs.
I.—Land Revenue—			
Shared.			
Ordinary revenue	5,61,27,000	5,59,90,000	
Sale of Government estates			5,57,01,000
Sale-proceeds of waste lands and redemption of land-tax	2,77,000	1,19,000	..
Miscellaneous	47,000	45,000	6,15,000
Total ..	5,64,51,000	5,61,54,000	47,000
Provincial share (one-fourth)			5,63,63,000
Adjustments (*a*)	1,38,63,000	1,40,38,000	
	+ 16,48,000	18,65,000	1,40,91,000
Provincial—Total ..	1,55,11,000	1,59,03,000	+ 17,65,000
III.—Salt—			1,58,56,000
Provincial.			
Rents of Warehouses	..	..	
Fees and Cesses	85600	60,000	300
Fines and Forfeitures	1500	11500	82,200
Miscellaneous	26900	28,500	1,500
Total ..	114,000	90,000	26,000
IV.—Stamps—			1,10,000
Shared.			
Sale of General Stamps	28,24,000	28,20,000	
Do. Court-fee Stamps	54,80,000	54,70,000	28,15,000
Duty on Impressing Documents	38,500	38,500	54,45,000
Fines and Penalties	50,000	50,000	40,000
Miscellaneous	1500	1500	48,500
Total ..	84,00,000	84,00,000	1,500
Provincial share—Three-fourths ..	63,00,000	63,00,000	83,50,000
V.—Excise—			62,63,000
Shared.			
Abkári.			
License and Distillery fees and duties for the sale of liquors and drugs	1,41,66,000	1,39,96,000	1,48,18,000
Opium.			
Transit duty on excise opium (imported from Indore)	3,68,000	3,58,000	4,20,000
Miscellaneous.			
Fines, confiscations and miscellaneous	66,000	70,000	62,000
Total ..	1,46,00,000	1,44,24,000	1,53,00,000
Provincial share—One-fourth ..	36,50,000	36,06,000	38,25,000

Details and Remarks. —	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.
	Rs.	Rs.	Rs.
(*a*)—*I. Land Revenue Adjustments*—			
Imperial to Provincial. Fixed Assignment	16,46,000	16,46,000	16,46,000
Imperial to Provincial. Burma Hospital Assistant pupils*	17,000	17,000	17,000
Imperial to Provincial. Purchase of quinine	..	1,02,000	1,02,000
Imperial to Provincial. Special assignment	1,00,000	1,00,000	..
Total Additions ..	17,63,000	18,65,000	17,65,000
Provincial to Imperial. Detention Hospital	..	..	..
Provincial to Imperial. Purchase of quinine—refund †	1,02,000	..	..
Provincial to Imperial. charges transferred to Civil Departments ‡	13,000	13,000	
Provincial to Imperial. Irrigation			
Total Deductions ..	1,15,000		..
Net addition to Provincial Share ..	16,48,000	18,65,000	17,65,000

* Total cost recoverable Rs. 50,529 in three annual instalments—

	Rs.
1898–99	16,843
1899–1900	16,843
1900–1901	16,843
	50,529

† G.O., Mis. No. 1377, Financial, dated 18th March 1898.

‡ G.O. Nos 539 and 540, Fin. dt. 8.15.6.98.
Total cost payable in four annual instalments.

	Rs
1898-99	12,750
1899-1900	12,750
1900-1901	12,750
1901-1902	12,750
	51,000

—	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.	Details and Remarks.
VII.—Customs—				
Provincial.	Rs.	Rs.	Rs.	
Warehouse and wharf rents	38,300	37,900	30,000	
Miscellaneous	36,700	37,100	37,000	
Total ..	75,000	75,000	67,000	
VIII.—Assessed Taxes—				
Shared.				
Income-tax	26,00,000	26,00,000	25,00,000	
Provincial share—One-half ..	13,00,000	13,00,000	12,50,000	
IX.—Forest—				
Shared.				
I.—Timber and other produce removed from forests by Government Agency ..	6,40,250	4,89,200	4,66,100	
II.—Timber and other produce removed from forests by consumers or purchasers ..	16,97,250	16,71,200	17,72,200	
III.—Confiscated drift and waif wood	11,820	11,200	10,500	
V.—Miscellaneous	80,680	98,400	1,03,200	
Total ..	24,30,000	22,70,000	23,52,000	
Provincial share—One-half ..	12,15,000	11,35,000	11,76,000	
X.—Registration—				
Shared.				
Fees for registering documents	10,95,000	10,95,000	10,50,000	
Do. copies of registered documents	27,000	27,000	27,000	
Miscellaneous	178,000	178,000	1,73,000	
Total ..	13,00,000	13,00,000	12,50,000	
Provincial share—One-half ..	6,50,000	6,50,000	6,25,000	
XIII.—Interest—				
Provincial.				
Interest on Provincial Loans and Advances (*a*).	2,42,500	2,31,500	2,30,500	
Do. Government Securities	2,500	2,500	2,500	
Total ..	2,51,000	2,34,000	2,33,000	
XIII—Post Office—				
Provincial.				
District Post Collections	..	..	..	

—	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.
	Rs.	Rs.	Rs.
(*a*) Class I (advances to cultivators)	1,95,000	1,75,000	1,75,000
Class III (loans to land-holders, &c.)	400	200	200
Class IV (loans to Municipal and other Public bodies) ..	53,600	55,900	55,300
Total ..	2,48,600	2,31,100	2,30,500
Add or deduct for rounding	−100	+200	..
Total	2,48,500	2,31,500	2,30,500

—	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.
	RS.	RS.	RS.
XVI-A.—Law and Justice—Courts of Law—			
Provincial.			
Sale-proceeds of Unclaimed and Escheated property	20,000	32,000	15,000
Court Fees realised in cash	20,000	19,600	18,000
General Fees, Fines and Forfeitures	7,50,000	7,38,400	6,77,000
Pleadership Examination Fees	5,000	4,400	5,000
Miscellaneous Fees and Fines (a)	3,000	3,600	3,000
Miscellaneous	6,000	6,000	7,000
Total	8,04,000	8,05,000	7,25,000
XVI-B.—Law and Justice—Jails—			
Provincial.			
Jails	25,000	22,000	25,000
Jail Manufactures	430,000	430,000	4,10,000
Total	455000	452000	4,35,000
XVII.—Police—			
Provincial.			
Police supplied to Municipal, Cantonment and Town funds	400	400	400
Police supplied to Public Departments, private companies and persons	15,500	18,500	19,000
Presidency Police	30400	30,400	29,700
Cash receipts under the Arms Act	—	—	—
Fees, Fines and Forfeitures (a)	3,66,400	3,66,400	3,65,800
Superannuation Receipts	1000	1,000	1,100
Miscellaneous	33000	40,000	32,000
Total	446700	456700	4,48,000
XVIII.—Marine—	300	300	
Provincial.	447000	457,000	448,000
Miscellaneous	—	—	—
Total	—	—	—
XIX.—Education—			
Provincial.			
Fees, Government Colleges, General	55000	55,000	
Fees, Government Colleges, Professional	72000	71,000	58,000
Fees, Government Schools, General	24,000	24,000	71,700
Fees, Government Schools, Special	10,600	10,600	25,000
Contributions	1,500	1,500	10,100
Miscellaneous	49,000	59000	1,600
Total	1,29,000		28,600
XX.—Medical—	2,12,000 2,92,000	2,21,000	1,95,000
Provincial.			
Medical College Fees	14,000	13,000	14,000
Hospital Receipts	22,000	22,000	25,000
Lunatic Asylum Receipts	17,000	16,000	15,000
Medicines sold by Civil Surgeons	200	200	800
Contributions (b)	45,600	46,100	46,600
Miscellaneous	2,000	2,000	3,000
Deduct—for rounding	101,000	98,300	1,04,400
Total	"	300	400
	101,000	98,000	1,04,000

Details and Remarks.

(a) Fees from Notaries Public — Budget estimate 1899-1900 500 — Revised estimate 1898-99 500 — Budget estimate 98-99 300

—	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.
	RS.	RS.	RS.
(a) Police—proper	3,100	3,100	2,500
Inspection of Boilers	3,300	3,300	3,300
Catile pounds	3,60,000	3,60,000	3,60,000
Total	3,66,400	3,66,400	3,65,800

* Vide G.O. No. 1243 Jud. dt. 17th Dec. 1898
" 1252 " dt. 20 " " 1898

Contributions.			
(b) Surgeon-General	45,800	45,000	45,200
Sanitary Engineer	"	1,100	1,400
Total	45,800	46,100	46,600

Details and Remarks.

—	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.
	Rs.	Rs.	Rs.
XXI.—Scientific and other Minor Departments—			
Provincial.			
Botanical and other Public Garden Receipts (*a*).	2,600	3,600	3,700
Veterinary and Stallion Receipts	..	..	..
Cinchona Plantations	1,20,000	400	..
Emigration Fees (*b*)	8000	1,00,000	1,00,000
Inland Labour Transport Fees	100	10,500	8,000
Examination Fees (*c*)	1,23,000	123,100	100
Miscellaneous	800	1000	1,14,500
Experimental cultivation	..	100	700
Total	2,54,500	2,38,000	..
add or deduct for rounding	−500	+200	2,27,000
	2,54,000	2,39,000	2,27,000
XXII.—Superannuation, Retired and Compassionate Allowances—			
Provincial.			
Contributions for Pensions and Gratuities	64900	59,000	53,900
Miscellaneous	100	-	100
Total	62,000	59,000	54,000
XXIII.—Stationery and Printing—			
Provincial.			
Stationery Receipts	23,300	28,000	34,600
Sales of Gazettes and other Publications (*d*)	55,600	54,800	63,200
Other Press Receipts (*e*)	56,300	23,000	30,500
	24,000	1,05,800	1,28,300
Add—Deduct—for rounding	1,03,900	200	300
	400	1,06,000	1,28,000
Total	1,04,000		
XXV.—Miscellaneous—			
Provincial.			
Unclaimed Deposits	56,000	56,000	50,000
Treasure Trove & Scho.	600	600	800
Sale of old Stores and Materials	6,500	3,000	3,500
Sales of Land and Houses, &c.	100	8,000	100
Fees for Government Audits	8,000	77,700	8,300
Contributions (*f*)	76,800	100	75,000
Rents	100	24,200	100
Miscellaneous Fees, Fines and Forfeitures (*g*)	24,500	10,000	25,100
Fishery receipts (*h*)	22600	6200	16,600
Miscellaneous (*i*)	5900	1,84,800	6,000
	1,97,200	+ 200	1,85,500
Deduct—for rounding	−100	1,85,000	500
Total	1,97,000		1,85,000
XXVI.—State Railways—			
Provincial.			
State Railways (Gross Traffic Receipts)	262,000	250,000	2,60,000
Birth, death & marriage Registers Act VI of 1886	200	200	100
Muhammadan marriage Registers Act IV of 1886	100	100	200
Subscription to Daily Weather report	150	150	200
Other items	350	550	200

Details and Remarks.	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.
	Rs.	Rs.	Rs.
(*a*) Old College Park	100	92	100
Munro's Park at Gooty (Anantapur)	..	..	50
Botanical, &c., Gardens	2500	3500	3,500
Add—for rounding	2600	3592	3,650
Total	2600	3600	50
			3,700
(*b*) Protector of Emigrants { Mauritius	8200	10,500	600
(*b*) Protector of Emigrants { Natal	..	..	7,400
British Consular Agent, Pondicherry and Karikal	..	..	..
Total	8,000	10,500	8,000
(*c*) Government Examinations	117000	119,100	1,10,500
Provincial Service Examinations	850	850	1,000
Examination of Assistants	1000	1000	1,000
Miscellaneous items (Village Officer's Special Tests)	2000	2000	2,000
Total	123,050	123,150	1,14,500
Police competitive Exn	200	200	..
Deduct for rounding	50	50	..
Total	123,000	123,100	114500
(*d*) Subscription to Gazettes, &c. { Secretariat Press	4300	4200	4,650
(*d*) Subscription to Gazettes, &c. { Collectorate Presses	6800	6800	6,600
			500
Indian Law Reports { Secretariat Press	16000	14000	14,000
Indian Law Reports { District Treasuries	18	18	50
Sale of Acts and Books, &c. { Secretariat Press	4165	4165	4,500
Sale of Acts and Books, &c. { Collectorate Presses	4500	4500	11,400
Sale of Acts and Books, &c. { High Court	15000	15000	15,500
	6000	6000	6,000
Total	56,300	54,800	63,200
(*e*) Private work done by Government or Jail Presses. { Secretariat Press	5000	4500	6,000
(*e*) Private work done by Government or Jail Presses. { Collectorate Presses	5500	5500	7,700
Private work done for Municipalities, &c. { Secretariat Press	7000	6700	10,000
Advertisements and Miscellaneous. { Secretariat Press	6000	4800	6,000
Advertisements and Miscellaneous. { Collectorate Presses	500	500	800
Total	24,000	23,000	30,500
(*f*) Madras Municipality	50,000	50,000	50,000
Controlling establishments, Local and Municipal Dept.	16,000	17,000	15,400
Do. Accountant-General's Office	6759	6707	7,100
Recovery from the Madras Municipality	3000	3000	2,500
Do. Bangalore	1000	1000	..
Total	76,759	77,707	75,000
(*g*) Stamping weights and measures	23,000	23,000	23,000
Other fees	1500	1200	2,000
Marriage and burial fees	-	-	50
Fees for the registry of passports	-	-	50
Total	24,500	24,200	25,100
(*h*) Hire of vessels	6500	-	500
Pearl fishery receipts			..
Chank do.	16,000	10,000	16,000
Rents of fisheries	-	-	..
Sale-proceeds of vessels and stores	100	..	100
Total	22,600	10,000	16,600
(*i*) Recoveries on account of Law Charges	1200	4500	1,000
Sale of wild animals destroyed	3400	3400	4,000
Sale of books	300	300	500
Other items	1000	1000	500
Total	5935	6235	6,000
Board of Examiners	35	35	35

	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.
	Rs.	Rs.	Rs.
XXX.—Minor Works and Navigation—			
Provincial.			
In charge of Civil Officers	10,000	10,000	11,000
Do. of Public Works Officers	1,78,000	1,85,000	1,72,000
Total ..	1,88,000	1,95,000	1,83,000
XXXII.—Civil Works—			
Provincial.			
In charge of Civil Officers (*a*)	4,000	4,000	4,000
Do. of Public Works Officers	1,83,000	183000	1,90,000
Total ..	1,87,000	1,87,000	1,94,000
Contributions—			
Provincial.			
(*b*) Contributions from Local Funds—			
Ordinary	2,30,000	3,50,000	
Máyavaram-Muttupet Railway	25,000	250000	
	4000	2000	2,56,000
Total ..	2,61,000	2,52,000	4,000
	2,45,000	3,50,000	2,60,000

* Please see page 24.

Details and Remarks.	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.
	Rs.	Rs.	Rs.
(*a*) Cemetery receipts	3800	3800	3,500
Jeypore contribution	10750		..
Kurpur estate contribution	150		..
Miscellaneous	200	200	500
Total ..	15,750	4,000	4,000
(Honorary pay Establishment ..	750	..	..
(*b*) CONTRIBUTIONS.			
Local Fund Act V of 1884.			
Contribution towards Jamin expenditure		97,000	..
For Education	200	200	200
For Medical purposes—			
Medical College	25,000	24,500	25,000
Sanitary Inspection	24,000	24,000	24,000
Reserve Medical Subordinates	4,000	4,000	4,000
Total ..	53,000	52,500	53,000
For Local Fund Audit Clerks	34,000	36,000	32,000
,, Printing work done by Government	9,000	7500	11,000
,, Public Works—Malabar and Nilgiris Tolls	10,000	10,000	10,000
,, Repayment on account of expenditure on the Mayavaram-Muttupet Railway	4,000	2000	4,000
,, Controlling and Account Establishments at the Presidency. { Local and Municipal Dept. ..	51,000	54,400	50,000
{ Accountant-General's Office ..	24,237	23,905	24,000
	1,31,237	1,28,805	1,31,000
Total Act V of 1884 ..	1,84,437	1,86,505	1,84,200
Village Service Fund.			
For Controlling Establishment (Accountant-General's Office) ..	10,500 9635	6700 9483	12,600
,, Establishment in Collectors' offices inclusive of the Local Audit Establishment	35,400	35,400	35,200
,, Establishment in Taluk Offices	5900	5900	5,900
,, Pensionary contribution on account of Establishment in Collectors' and Taluk Offices	18500	17500	17,000
,, Stationery supplied from Central Stores	400	600	500
,, Travelling Allowance of Local Audit Clerks	3400	2800	2,300
,, Contingencies of Special Fund Establishment	1700	1700	1,600
,, Printing executed by Government Presses	1700	1700	
Total ..	75,500	70,600	75,100
From Irrigation Cess Fund	652	635	650
From Road Fund, Bhadrachalam, &c.	296	306	50
For controlling establishment (a/s 9bis) Total ..	261,022	258058	2,60,000
For controlling establishment (a/s 9bis)	124	123	..

* Please see para. The allowance of the A/G for Rs 6000.

PROVINCIAL SERVICES.

CHARGES.

	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.
	RS.	RS.	RS.
1.—Refunds and Drawbacks—			
Provincial Shares.			
Land Revenue (one-fourth)	28,300	28,300	28,300
Stamps (three-fourths)	78,000	78,000	82,500
Excise (one-fourth)	14,500	14,500	750
Assessed taxes (one-half)	11,500	11,500	11,000
Forest (one-half)	4,200	4,800	4,750
Registration (one-half)	2,000	2,000	1,700
Provincial Total ..	1,28,000	1,28,600	1,29,000
3.—Land Revenue—	1,29,000	1,29,000	1,29,000
Provincial.			
Charges of District Administration			
Survey and Settlement (*a*)	40,49,500	39,85,000	39,26,000
Land Records and Agriculture (*b*)	5,50,000	4,58,700	4,74,100
Inam Commissioner	5,21,500	5,21,500	5,28,700
Total ..	8,000	5,200	5,200
5.—Salt—	51,62,600	49,86,300	49,34,000
Shared.	51,63,000	49,86,000	49,34,000
Salaries, establishments and contingencies ..	27,43,400	25,71,000	26,27,000
Deduct—	27,43,400	25,71,000	26,27,000
Amount chargeable to 7. Excise	10,74,160	10,08,400	10,29,000
Total ..	16,69,240	15,62,600	15,98,000
Provincial share ..	4,60,810	4,28,150	4,41,000
6.—Stamps—	6,190	4,850	
Shared.	4,67,000	4,33,000	4,34,000
Superintendence	23,500	24,500	23,000
Charges for the sale of general stamps ..	120,100	120,100	1,19,000
Charges on sale of Court-fee stamps ..	59,000	58,900	57,500
Stamp paper supplied from Central Stores	132,000	124,000	1,20,500
Total	3,37,000	3,28,700	3,20,000
Provincial share—Three-fourths	252,700	246,500	2,40,000
7.—Excise—	253,000	246,000	240,000
Portion of the combined Salt and Excise Establishment (transferred from 5 Salt) ..	10,74,160	10,08,400	10,29,000
District Executive Establishment ..	1,000	1,000	1,000
Total	10,75,160	10,09,400	10,30,000
Provincial share—One-fourth	268,790	2,52,350	2,57,000
	269,000	252,000	257,000

† Discount on sale of unmarked toppi. 400 . 1200

Details and Remarks.	B.E for 99/1900	Revised Estimate 1898-99.	
* Land Revenue Plague charges	33,300	15900	

	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.
	RS.	RS.	RS.
Survey and Settlement.			
(*a*) Survey { Controlling office (including Photo-Zincographic office)			
Professional Survey Parties—			
Cadastral Survey	1,55,500	1,11,500	54,400
Other Surveys	60,000	39,100	87,000
	2,15,500	1,50,600	1,41,400
Settlement { Controlling office	90200	94500	88,500
Settlement Parties	244300	213600	2,44,200
	334500	308100	3,32,700
Total ..	5,50,000	4,58,700	4,74,100
Land Records and Agriculture.			
(*b*) *Land Revenue Budget.*			
Establishment for preparing Revenue and Agricultural Statistics (Revenue Inspectors)	2,98,300	2,98,300	2,98,800
Settlement Budget.			
District Analysis Establishment	5700	5100	5,300
Establishment for preparing Revenue and Agricultural Statistics (Superintendence)	21900	22600	21,900
Agricultural Services	24100	20800	24,200
Irrigation Accounts Department	7100	7100	7,100
Survey Budget.			
Controlling office (including Photo-Zincographic office) ..	82,000	87,800	72,100
Maintenance of Land Records	82,700	79,800	99,300
Total ..	5,21,800	5,21,500	5,28,700
(*c*) Salt Plague charges	6500	4,600	
add or deduct for rounding	- 310	+ 256	
	6,190	4,850	

* Provision has been made under 3-D.—Land Records and Agriculture.

—	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.	Details and Remarks.
9.—Customs—				
Provincial.	RS.	RS.	RS.	
Sea Customs—Salaries, Establishment and Contingencies	2,31,100	2,32,400	2,29,000	
Land Customs—Salaries, Establishment and Contingencies	22,900	24,200	24,000	
Total ..	2,54,000	2,56,600	2,53,000	
10.—Assessed Taxes—				
Shared.	2,54,000	2,57,000	2,53,000	
Collection of Income-tax	30,000	30,000	28,000	
Provincial share—One-half ..	15,000	15,000	14,000	
11.—Forest—				
Shared.				
A—Conservancy and works	9,20,000	8,36,000	8,60,000	
B—Establishments	8,30,000	8,17,000	8,40,000	
Total ..	17,50,000	16,53,000	17,00,000	
Provincial share—One-half ..	8,75,000	8,26,500	8,50,000	
12.—Registration—				
Shared.				
Superintendence	31,500	33300	33,500	
District charges	805,500	810700	8,10,500	
Total ..	8,37,000	8,44,000	8,44,000	
Provincial share—One-half ..	4,18,500	4,22,000	4,22,000	
13.—Interest—	4,18,500	4,22,000	4,22,000	
Provincial.				
Interest on Provincial Advance and Loan Accounts	2,03,000	2,07,000	2,13,000	
15.—Post Office—				
Provincial.				
District Post Establishments	(a) 1000 107,000	1000 107000	1,07,000	
18.—General Administration—	1,08,000	1,08,000		
Provincial.				
Salary of the Governor	120,000	1,20,000	1,20,000	
Staff and Household of the Governor	47,200	47,200	46,700	
Expenditure from Contract Allowance	90,000	90,000	90,000	
Tour Expenses *	13,250	5,060	5,000	
Executive Council	1,34,200	1,31,300	1,28,400	
Legislative Council	10,300	18,000	23,400	
Civil Secretariats † ⊕	3,56,000	3,62,400	3,73,000	
Military Secretariat	1,61,400	1,83,400	..	
Board of Revenue, Financial Commissioner, and Establishment			1,74,800	
Civil Offices of Account and Audit	44,900	44,500	43,500	
	9,77,200	10,01,500	10,04,800	
Add or *Deduct*—for rounding ..	+200	+500	800	
Total ..	9,77,000	10,02,000	10,04,000	

(a) Post Office Plague Charges— 1100 800
Add or Deduct for rounding — -100 +200
Total. 1,000 1,000

—	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.
	RS.	RS.	RS.
* Governor's Camp Equipage	10,250	2,000	2,000
Do. Travelling Expenses	3,000	3,060	3,000
Total ..	13,250	5060	5,000
† Public Department	139,700	138,500	1,41,600
Translators' Department—			
Tamil	5670	5658	5,700
Telugu	5550	5550	5,550
Persian and Hindustani	9650	9633	9,600
Canarese	4920	4920	4,920
Malayalam	4750	4750	4,750
Revenue Department	100,200	116500	1,39,300
Local and Municipal Department	66,000	67,900	61,500
Other Establishments and Services	19,500	9000	..
Add or Deduct—for rounding ..	3,56,740 60	3,62408 8	3,72,920 80
Total ..	3,56,000	3,62,400	3,73,000

⊕ Including 4200 and 2000 for plague charges

—	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.
	RS.	RS.	RS.
19-A.—Law and Justice—Courts of Law—			
Provincial.			
High Court	2000	1000	
Law Officers (a)	5,75,800	5,84,000	5,65,000
Administrator-General	1,53,000	1,52,700	1,54,000
Presidency Magistrates' Court	..	..	..
Civil and Sessions Courts	61,000	49,100	51,400
Courts of Small Causes	25,04,800	24,40,600	24,95,200
Criminal Courts	93,900	94,500	94,500
Pleadership Examination Charges	11,89,900	11,80,700	11,51,400
Refunds	41,600	41,500	4,500
Total	94,000	94,000	97,000
	46,69,000	46,01,000	46,13,000
19-B.—Law and Justice—Jails—			
Provincial.			
Jails (b)	7,91,000	8,75,170	7,49,000
Jail Manufactures	367000	368000	3,40,000
Total	11,58,000	12,43,170	10,89,000
	11,58,000	12,43,000	10,84,000
20.—Police—			
Provincial.			
Presidency Police	2,81,600	2,80,000	2,74,500
Superintendence	1,56,400	1,67,100	1,55,400
District Executive Force	39,20,300	38,19,200	38,32,000
Village Police	6,800	6,800	6,700
Special Police	12,000	11,800	14,400
Railway Police	105,100	70,900	98,000
Cattle Pounds	281,600	2,77,900	2,77,900
Steam-boiler inspection establishments	8,200	8,800	9,700
Refunds	400	400	400
Total	4773400	4643400	46,69,000
	-400	-400	
	47,72,000	46,43,000	46,69,000
21.—Marine—			
Provincial.			
Marine Establishments	8,000	8,000	8,000
Miscellaneous			
Total	8,000	8,000	8,000
22.—Education—			
Provincial.			
Direction	54,000	56,500	54,900
Inspection	2,86,800	2,86,000	2,84,200
Government Colleges, General	2,20,800	2,20,500	2,19,500
" " Professional	1,74,800	1,85,000	1,86,600
" Schools, General	1,49,000	1,48,000	1,47,200
" " Special	2,01,100	2,59,500	2,28,600
Grants-in-aid	5,29,000	5,29,000	5,29,000
Scholarships	38,000	34,000	32,000
Miscellaneous	47,100	41,500	57,500
Refunds	14,400	500	500
Total	17,60,500	17,60,000	17,40,000
	18,45,000	17,60,000	17,40,000

Details and Remarks.

	Budget estimate 1899-1900	Revised estimate 1898-99	Budget estimate 98-99
(a) Seals for Notaries Public	50	50	
(b) Jails	7,74,000	8,58,000	
Charges for Police Custody (Lockups)	17,000	17170	
	7,91,000	8,75,170	

	Budget Est: 1899-1900	Revised Est: 1898-99	Budget Est: 98-99
(c) Plague Charges	2,400	700	
Add for deduct for Foundry	-400	300	
	2,000	1000	

(x) Including 28,900 and 16700 on account of Plague Police.

(m) Rs 32,000 transferred to Contributions to Local Funds. Vide G.O. No. 1245 B dated 17th December 1898.

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	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.
	RS.	RS.	RS.
24.—Medical—			
Provincial.			
Medical Establishment	43,000		
Hospitals and Dispensaries (*a*)	5,00,500	21,200	
Sanitation and Vaccination (*b*)	4,88,700	4,70,000	
Grants for Medical purposes (*c*)	3,50,700	378200	5,02,300
Medical School and College	1,18,600	1.09,300	3,74,800
Lunatic Asylum	6,41,200	2,83,200	1,11,200
Chemical Examiner	1,85,500	1,79,800	51,300
Refunds .. K	91,700	86900	1,76,900
	21,900	18.500	89,300
	700	700	21,300
Total ..	12,40,100	12,43,500	900
	19,56,800	15,44,900	13,28,000
	+200	+100	..
	19,57,000	15,45,000	13,28,000
25.—Political—			
Provincial.			
Political Agents (*c*)	75,000	75,000	75,000
26.—Scientific and other Minor Departments—			
Provincial.			
Exploration of Petroleum, Coal and Minerals.	12900	6,100	..
Archæological Department (*d*)		12	
Provincial Museums	21,300	25.900	1,900
Imperial Institute	38,700	38,600	30,200
Public Observatories		100	38,800
Donations to Scientific Societies		19,700	500
Experimental Cultivation	2,000	476	19,800
Cinchona Plantations	1,000	600	..
Public Exhibitions and Fairs	145,400	201900	1,000
Veterinary and Stallion Charges	2,000	2,000	2,01,900
Botanical and other Public Gardens (*e*) ..	30,500	28,400	2,000
Emigration (*f*)	33,200	33,200	30,900
Inland Labour Transport	11,900	11,900	33,600
Inspector of Factories	770	770	12,100
Registration of Railway Traffic	760	760	800
Provincial Statistics (*g*)	7100	6400	6,400
Examinations (*h*)	40800	40200	6,500
Inspector of Explosives	1,22,000	1,29 800	40,800
Refunds (*i*)	1400	1400	1,17,900
	800	800	1,400
	503400	5,60,012	900
Lump addition ..	+600	−12	5,47,400
annuity			600
Total ..	6,04,000	5,60,000	5,48,000
29.—Superannuation, Retired and Compassionate Allowances—			
Provincial.			
Superannuation and Retired Allowances ..	16,00,000	15,68,000	15,98,000
Compassionate Allowances	26,000	26,600	26,000
Gratuities	16,600	13,000	15,900
Refunds	400	400	100
Total ..	16,42,000	15,97,000	16,40,000

(x) In Kadaikanal Observatory shown separately under G.O. No 760. Fin'l, dt 26.8.98.

(x) Fine arts Society.

Details and Remarks.	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.
	RS.	RS.	RS.
(*a*) Hospitals and Dispensaries—	301,800	3,01,900	2,99,700
Presidency Hospitals and Dispensaries	29191	27,400	26,284
Mofussal do. do.	52709	49000	48,816
Grants to do. do.			
Total ..	382,700	378 300	3,74,800
(*b*) Sanitary Commissioner { General	36,300	29,700	35,000
Sanitary	21,600	19,900	17,300
Vaccine	141,100	125,000	13,000
			44,200
Sanitary Engineer	4,200	4,100	1,700
Sanitary Board	7,700	7650	
Total ..	116,600	109350	1,11,200
(*c*) Resident, Travancore and Cochin	60,200	60,118	60,344
Government Agent, Tanjore	3,300	3310	3,300
Paymaster, Carnatic Stipends	4850	4850	5,092
Stipend Pay Office, Vellore	118	154	118
Do. Kurnool	600	600	600
Special Agent, South Arcot	620	612	612
British Consular Agent, Pondicherry and Karikal (moiety transferred from 26. Scientific, &c., Departments) ..	5451	5446	5,621
	75,139	75090	75,687
Deduct—Pensionary Contribution on account of Political Establishment at Pudukkóttai	480	500	500
	74659	74590	75,187
Add Deduct—for rounding ..	341	410	187
Total ..	75000	75,000	75,000
(*d*) Archæological Survey	15,200	15,400	15,200
Government Epigraphist	6,100	10,500	15,000
Total ..	21300	25,900	30,200
Botanical Gardens	20 640	20 201	20,519
(*e*) Government Botanist	20760	6,577	6,577
Other Public Gardens	6577	4,000	4,000
Agri-Horticultural Society	4000	2,000	2,000
Zoological Collections in the People's Park	2000		
Munro's Park, Gooty		472	500
Old College Park, Madras	500		
	33217	33248	33,596
Add—for rounding ..	17	48	4
Total ..	33200	33200	33,600
(*f*) Protector of Emigrants (Mauritius and Natal)	5930	5930	5,930
Straits Settlements—			324
Negapatam Office	824	824	180
Tanjore Office	180	180	6
Allowances and Contingencies	172	172	5,622
British Consular Agent, Pondicherry and Karikal ..	5450	5447	
	11930	11911	12,062
Add—for rounding ..	30	11	38
Total ..	11,900	11,900	12,100
(*g*) District Manuals	8,000	6,300	510
Registration of Land Trade	15,670	15,670	8,000
Do. of Sea-borne Trade	1200	1260	15,670
Do. of Rail-borne Trade	11,200	11,100	6,500
Do. of Births, Deaths and Marriages	4,200	5,000	1,200
Do. of Birth and Death Registration			11,100
Rain-gauges			4,340
	40270	40,170	47,320
Add or *Deduct*—for rounding ..	30	30	20
Total ..	40,300	40,200	47,300
(*h*) Government Examinations	115,600	129,300	1,10,650
Examination of Assistants	3420	3400	3,400
Provincial Service Examinations	2100	4300	3,100
Village Officers' Special Tests	1758	1758	750
Police Competition Cup			
Total ..	1229 70	129850	1,17,900
(*i*) Government Examinations	500	500	500
Provincial Service Examinations	200	200	300
Others Examination of Assistants ..	80	50	50
	830	800	850
Add—for rounding ..	−30	"	+ 50
Total ..	800	800	900

Police Comm. Cup 50. 50.6 .. 846. 3-10-98

Do District charges 50 .. ..

Malabar Marriage Registration District charges. 50 .. ..

—	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.
	RS.	RS.	RS.
30.—Stationery and Printing—			
Provincial.			
Stationery office at the Presidency	36700	34900	
Stationery purchased in the country (*a*)	26,600	24,700	30,000
Government Presses (*b*)	10200	10500	19,200
Printing at Private Presses (*c*)	3,31,900	3,16,500	3,18,100
Stationery supplied from Central Stores ..	58,300	61,100	65,000
Refunds	6,29,342	5,75,000	5,40,000
	608 500		700
Total ..	12,76,600	9,96,900	9,73,000
	44,600	+100	
Provincial.	10,77,000	9,97,000	973,000
	10,46,000		
Travelling Allowances to Assistants and other Officers attending Examinations	3000		
Rewards for Proficiency in Oriental Languages..	5000	3000	3,000
Allowance to Language Examination Committees	160	6000	6000
Subscriptions to Periodicals		100	6,100
Cost of Books and Publications	200	100	100
Donations for Charitable Purposes (*d*) ..	7800	7400	10,000
Charges on account of European Vagrants ..	56300	55900	55,800
Rewards for Destruction of Wild Animals ..	2000	2000	2,000
Petty establishments (*e*)	22,000	22,000	24,000
Special Commissions of Enquiry	19,800	19,900	19,900
Charges on account of Pearl Fishery	-	-	2,000
Charges on account of Fishery collections (*f*) ..	7,000	-	6,700
Irrecoverable Temporary Loans written off ..	19,500	6,800	18,000
Charges for search for hidden treasure ..	3,900	17,500	3,500
Rents, Rates and Taxes	50	4,900	50
Contributions on account of Telegraph ..	8,000	50	8,100
Miscellaneous and Unforeseen Charges .. (*g*)	5,981	8,000	6,800
Miscellaneous Refunds	1750	5981	1,950
	10.50	700	1,000
Total ..	1,63,431	1,60,781	1,69,000
	-631	+149	
Shared.	1,62,800	1,61,500	
Salaries and Establishment	-	10,000	26,882
Relief work in charge of Civil officers	-	3,200	2,44,000
Relief to people employed otherwise than on Relief works.	-	1,200	45,000
Gratuitous Relief	5000	2,000	71,700
Miscellaneous	..	10,100	12,900
Deduct—for rounding ..	5000	26,500	4,00,482
	-	-500	482
Total ..	5000	26,000	4,00,000
Provincial Share ..	5000	26,600	4,00,000
In charge of Public Works officers	-	25,000	4,50,000
Total, Provincial ..	5000	51,600	8,50,000
37.—Construction of Railways—			
Provincial.			
Expenditure	7000 / 4000	-2400 / 2000	6,000
38.—State Railways—			
Provincial.			
State Railways—Working Expenses	168,000 / 163000	175000 / 172000	1,60,000

Details and Remarks. —	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.
	RS.	RS.	RS.
(*a*) Land Revenue	6200	6200	6,000
Salt			..
Customs	4000	4000	4,000
Forest	100	200	300
Registration			..
Law and Justice—Courts of Law	30	20	25
Law and Justice—Jails	4	..	8,800
Police		20	.. 20
Education			..
Medical			..
Political (Pudukkóttai)			..
Scientific, &c., Departments			75
Stationery and Printing			
Miscellaneous			
Total ..	10,330	10,430	19,200
(*b*) Secretariat Press	265000	256000	2,51,700
Collectorate Presses	60500	59500	66,400
Total ..	3,31,850	3,15,500	3,18,100
(*c*) Land Revenue—			
Charges of District Administration (Nilgiris)	2,300	2,300	2,300
Printing Settlement Registers	20,000	22,000	25,000
The Ouchterlony Valley settlement records and Malabar-Wynaad records	200	200	.. 400
Salt			..
Stamps			..
Assessed taxes	200	200	250
Registration	-	-	50
General Administration (Board of Revenue)			..
Local and Municipal General Reviews			
Law and Justice—Courts of Law—			
High Court	15,450	20000	16,100
Other Courts	2,750	20	4,600
Law and Justice—Jails	8500	8500	25
Police { Proper			8,500
{ Cattle Pounds	1400	1400	.. 1,420
Education	20	20	..
Ecclesiastical			200
Medical	200	200	
Political (Travancore)	500	500	1,000
Scientific, &c., Departments—	1000	1000	1,000
Government Astronomer	50	50	50
Government Examinations	100	100	100
Botanical Gardens	4,600	4,600	4,000
Cinchona Plantations			..
Trade and Navigation Returns			
Stationery and Printing—Government Press	58,290 10	61,090 10	64,995 5
Add—for rounding ..			
Total ..	58,300	61,100	65,000
(*d*) Monigar Choultry	10,338	10,338	10,338
Madras (Triplicane poor-house)	4,800	5,155	4,800
Allowance to Mussalman Paupers of Triplicane and Mylapore	390	390	435
Allowance to aged and infirm servants of Carnatic Stipendiaries	600	600	600
Grants for the Muhammadan Gosha Women's Aid Society..	600	600	600
Others	39800	38800	38,027
Total ..	+ 22	- 33	+ 73
	56,300	55,900	55,800
(*e*) Stamps, weights and measures	19,000	19,100	
Bunder establishments			19,100
Contingent establishment, Fort St. George ..	784	769	.. 798
Add—for rounding ..	19,784 16	19,869 31	19,898 2
Total ..	19,800	19,900	19,900
(*f*) Fishery charges	6,000	5,000	5,000
Sale of fishery vessels	13,500	12,500	13,000
Total ..	19,500	17,500	18,000

—	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.	Details and Remarks.
43.—Minor Works and Navigation—				
Provincial.	RS.	RS.	RS.	
Maintenance and upkeep of Minor Irrigation Works—				
In Charge of Civil Officers—				
Original Works				
Repairs and Maintenance	35,000	35,000	36,000	
Establishment	320,000	315,000	3,17,000	939. 26.10.98
Tools and Plant	72,000	40,000	72,000	
Famine Relief				
In Charge of Public Works Officers—	4,25,000	3,90,000	4,25,000	
Original Works			7,14,657	
Repairs and Maintenance			14,74,474	
Establishment			7,64,602	
Tools and Plant, &c.			26,267	
Total ..			29,80,000	
45.—Civil Works—			34,05,000	
Provincial.				
In Charge of Civil Officers—				
Agency Works (*a*)				
Municipal Works	104543	96,443	96,443	
Miscellaneous Public Improvements	2,00,000	77,100	1,50,000	
New Jail at Mount Capper	7950	9950	8,950	1212. 19.11.98
Tools and Plant	Vizagapatam Ganjam 457 1300	807	..	
	3,14,450	184,300	807	1058 B 15.11.98
Deduct Contributions	11,750	10,200	2,56,200	
Total ..	3,02,700 +300	1,74,100 −100	10,200	
In Charge of Public Works Officers—	3,03,000	1,74,000	2,46,000	
Original Works			246000	
Repairs			12,89,941	
Establishment			4,17,700	
Tools and Plant			6,73,552	
Stock and Suspense			1,18,807	
Total ..			..	
			25,00,000	
Contributions—(*b*)			27,46,000	
Provincial.				
Ordinary				
Máyavaram-Muttupet Railway	293000	3,68,000	2,61,000	
.. ..	57000	40,000	51,000	1131 30/11/98
Total ..	344,000	3,98,000 3,11,000	3,12,000	

* Includes P. W. D. expenditure on minor I. works in charge of Rev Dept. 35,000 — 35,000 — 35,000 939 B, 26.10.98. 1224 B, 14.12.98

A. G. to place at the disposal of P.W.D

—	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.	
	RS.	RS.	RS.	
(*a*) Ganjám	24,543	22,193	22,193	9.20. 21-10-98
Gódávari	18,000	18,000	18,000	1044 11-11-98
Vizagapatam	+62,000	56,250	56,250	1058 B 15/11/98
Total ..	104543	96,443	96,443	

+ Subject to revision in January next. Ref 1058 B, 15/11/98

Contribution.				
(*b*) For Education	1,00,000	1,00,000	1,00,000	12438 17-12-98
,, Public Works	1,25,000	1,25,000	1,24,900	1245 B 17-12-98
,, Sanitation and General purposes	18,000	18,000	18,000	
,, Dispensaries	5,000	5,000	5,000	do
,, Native Choultries	13,000	13,000	13,000	
,, Famine Relief (refunds)	51,000	40,000	..	1131. 30.11.98
,, Half net Receipts of the Máyavaram-Muttupet Railway.			51,000	1021. 5-11-98
From Pound Funds	12000		100	1245 B 17-12-98
1/8 pay of Medical Subordinates. Total ..	344000	3,11,000 3,08,000	3,12,000	

Code Class. | INDIAN TELEGRAPHS. | Monthly Number.

To (Office) Telephonic | From (Office) Messages

Words.	Day.	Hour.	Minute.	Official Instructions.
	2	13	hrs	

To (Person) Chief Secretary Financial Dept

From (Person) Accountant Genl

I have not received all the orders for the Budget Estimates 1899-1900 The orders and Sr. Cash are 4 Medical Plague Charges Ground Valley Revenue Funds are not yet been received

Cb

BC VE

How is this?

Cmd

2.1.99.

C.A.

11.96 } Issued
11.2.3 }

The orders were despatched four days ago. Please see reply message sent up.

2/1/99

64 Word Form. F. C 2.

Sent from LN. At Hrs. Mts. by

Sent to 2/1/99 LN. At Hrs. Mts. by

Telegraph Master.

C G P—No. 202 T—3 12 97—2,000,000

CHIEF SECRETARY 2 JAN. 1899 GOVERNMENT OF MADRAS

[G. 118.]
200—16-12-98.

Financial Department.

C. No.

TELEPHONE MESSAGE.

From

The Chief Secretary

~~Chief Secretariat~~,

To

The Accountant General

Dated 2nd January 1899.

~~with reference to~~ Your telephonic message of this day, ~~I am directed to inform you that the~~ orders on Salt and Excise, Plague and Village Service ~~fund~~ budget estimates, financial G.O Nos. 1240, 1246 and 1250, were despatched on the 30th ultimo. As regards 24 medical orders on the Surgeon General's estimates were despatched on the 12th, the Medical College estimates on the 21st and the Sanitary Commissioner's on the 30th ~~ultimo~~.

Encl 2-1-99

Encl 2-1-99

Chief Secy 2/1/99

Dep. Secy 2-1-99

Dep. Secy 2-1-99

Code Class. | INDIAN TELEGRAPHS. | Monthly Number.

To (Office) Telephonic | From (Office) [illegible]

Words.	Day.	Hour.	Minute.	Official Instructions.
	9	15	32	

To (Person) Chief Secretary to Govt Fin Dept

From (Person) Asst Secy

Please telephone the figures of the revised estimate for the current year and the budget estimate for the ensuing year for the following heads. For the budget estimate the provision for works charged to Capital should be excluded. The figures for works charged to Capital should be given separately. The budget estimate should be closed. 43 Civil Works 45 Public Works Navigation 46 Irrigation works charged to P. Works 45 Public Works charged to P. Works

9-1-79

CHIEF SECRETARY'S OFFICE 9 JAN. 1879 GOVERNMENT OF MADRAS

64 Word Form.

Recd. from ____ L.N. ____ At ____ Hrs. ____ Mts. by ____

Sent to ____ L.N. ____ At ____ Hrs. ____ Mts. by ____

Telegraph Master.

C & F—No. 202 T—8 12 97—10000000

Finl. Dept

C.No. 149.

Note

The estimates of direct plague charges printed on pages 4 to 6 of G.O. No. 1246 Finl. & 17th Dec. 1898, are as much as possible in the same detail as the permanent charges of the several departments in the Civil Budget estimates are. As the plague charges are temporary charges the Accountant General proposes to adopt the form on page 138 of the Bombay Civil Estimates where only the totals of the group heads salaries, establishments &c are given. There is no objection to the Accountant Generals' proposal, but perhaps it would be well to show the Plague Commissioner & his establt. (page 6 of G.O.) distinct from the additional Medical officers & their establishments (page 4

2

Submitted that Bombay's plan is not to be commended. There can be no objection to the details being given

Cust

Why? We have the details in the G.O. It will not be useful to the H.C.S. volume to print these estimates in detail and they are of little use really.

W.H.

of G.O.) which is not brought out in the Bombay estimates.

10/1/99
C.S.

Submitted that the details should appear in the C. Bk. and that the A.G. may be asked to include them

Cmb
10.1.99

I think the H.E.'s suggestion may be accepted.

10/1/99

B.C.

[G. 118.]
200—16-12-98.

Financial Department.

C. No. 149

TELEPHONE MESSAGE.

From

The Chief Secretary.

CHIEF SECRETARIAT,

To

The Accte. General.

Dated 10th January 1899.

Your telephonic message re plague estimates passed in G.O. No. 1246 Financial, dd 17th Dec. 1898. Your proposal to adopt the Bombay form is accepted

Cmb
10/1/99

M/1/99.

Cmb
M.C.S.
10.1.99.

BC Correction Current

Dept. Clk
11/15
10.1.99

A

Q Return to B.C. after dispatch.

BC The current can be disposed of by the Genl Abstract or the estimates Clerk

[G / 118]

2,000—16-11-97.

Financial Department.

C. No.

TELEPHONE MESSAGE.

From

Chief Secretary

CHIEF SECRETARIAT,

To

Hon: W. Arnold. C. S. O.

Dated 16 6. 1899.

I have seen Winterbotham & his Excellency about the budget. Winterbotham would prefer the additional Dist. Mans if allotment remains unbouched. H.E. agrees with this and goes further he deprecates the omission of any of the items which you have agreed to be taken in the w. in lieu thereof and fills the balance out budget up to the full amount of the years receipts including Plague charges as an item the rest from the opening balances and give D.W.O. under the latter sent to you again. The H.E. will take the maximum hut telephoned asking for the reduced amount possible under this heading 2 of today. arrangement.

Cws 11-1.99

& get Lieut Wyatt the papers before H. E.

of the minute telephoned to D.T.O. the wanted this

This Reply I should like the papers

Cws 11.99

Finl. Dept

Memo 116 d/ 11-1-99.

The accompanying proof of the abstract statement of the budget estimates of Provincial Services for 1899-1900 is forwarded to the Accountant General and he is requested to be so good as to have it corrected and to forward a clean proof when the final Budget Estimate is submitted.

Finl.
1/11/99

To the Acctt. General
with Statement

Dept
4.11.99

[G.]

[G / 118]

2,000—16-11-97.

Financial Department.

C. No.

TELEPHONE MESSAGE.

From

Chief Secretary

CHIEF SECRETARIAT,

To

Accountant General

Dated 12. 1. 1899.

I am sending an Account. and over to your Office & should feel ~~much~~ obliged if you would instruct your Clerk to let him have the figures of Provincial Revenue and Provincial Expenditure by major heads in the B.E. for 1899. So as worked out by you in the abstract of the Civil Budget Estimates. Directly we have these in certain I will telephone to you the P.O. figures in the budget, but it is absolutely necessary that these should be no [redacted] with almt the other budget figures before the P.O. figures can be settled

12-1-99

[G. 118.]

200—16-12-8.

Financial Department.

C. No.

TELEPHONE MESSAGE.

From

The Chief Secretary

CHIEF SECRETARIAT,

To

The Secretary to Govt
P. W. D.

Dated 12th January 1899.

N.T. dup.
P.W. Office
Mr. Lewis
H.O. Finance
Dept.

22.16 lakhs have been allowed in 45- Civil Works for expenditure in 1899-1900. Order follows.

Init. 12/1/99

Cmd 12.1.99

12-1-99

9.

Return to Budget Clerk after Despatch.

[G. 118.]

200—16-12-98.

Financial Department.

C. No. 166

TELEPHONE MESSAGE.

From

The Chief Secretary

CHIEF SECRETARIAT,

To

The Joint Secretary
P. W. D. Irrigation Branch.

Dated 12th January 1899.

Your Offin note No 18 dated 10th ~~January 1899~~ instant.
29.80 Lakhs allotted for 1899-1900 for 43- Minor Works and Navigation inclusive of .35 Lakh sanctioned in G.O. No 939, Financial, dated 26th Oct 1898. order follows.

14/1/99 12.1.99

12-1-99

A'

9.

Return to Budget Clerk after Despatch.

[G. 118.]

200—16-12-98.

C. No.

Financial Department.

TELEPHONE MESSAGE.

From

The Chief Secretary

To

~~OFFICE SUPERINTENDENT,~~

The Accountant General.

Dated 16th January 1899.

Reference Fin: Dept
Minute No 116 dated 11th instant
the abstract forwarded
with the memo has not
been returned annexed with
the Civil Budget Estimate
as requested. Will you
kindly have this expedit-
ed?

Fin
16/1/99

Cml
16.1.99

Dept C/S
11/15
17.1.99

Cml
16-1-99

Return to Budget Clerk after Despatch.

INDIAN TELEGRAPHS.

Code Class. | Monthly Number.

To (Office)	From (Office)
Telephonic	Imprest.

Words	Day.	Hour.	Minute.	Official Instructions.
	7	11	36	

To (Person)	From (Person)
Chief Secretary.	Accountant Genl

The abstract forwarded with your Memo No 1169 U instant has been sent to the Press for close year and as therein requested. Should the

64 Word Form.

F. C 2.

Rcvd. from ____ LN. ____ At ____ Hrs. ____ Mts. by ____

Sent to ____ LN. ____ At ____ Hrs. ____ Mts. by ____

Telegraph Master.

C G P—No. 202 T—8 12 97—20,0000

[G. 118.]
200—16-12-98.

Finl. Department.

C. No.

TELEPHONE MESSAGE.

From

The Chief Secretary
CHIEF SECRETARIAT,

To

The Accountant General

Dated 17th January 1899.

Please see P.O. No. 70 Finl. dt. 10th January 1899, raising the allotment for "working charges" under Botanical Gardens from Rs 5500 to Rs 6000. It is observed that the operation has not been carried out in the Finl Estimates ~~forwarded~~ received. Please have all copies corrected and the lump addition of Rs 500 made on page 182 of the Finl Estimates can be eliminated. This will leave the total under 26 Scientific & Med. Depts

matured.

17/1/99 Cmb 17/1/99

17-1-99
12/21

INDIAN TELEGRAPHS.

Code Class. | Monthly Number.

To (Office) Telephonic | From (Office) Message

Words	Day	Hour.	Minute.	Official Instructions
	17	15	53	

To (Person) Chief Secretary to Govt. | From (Person) Acct. Genl.

G. O. No. 70 Fin. dt. 10-1-99 was received too late to make the necessary alterations. Please say whether it will not suffice if the alteration now directed is made in the final issues of the civil estimates in April and May next.

D
17-1-99

64 Word Form. F. C 2.

17 JAN 1899 SECRETARIAT GOVERNMENT OF MADRAS CHIEF

Recd. from LN. At Hrs. Mts. by

Sent to LN. At Hrs. Mts. by

Telegraph Master

C G P—No. 202 T—8 12 97—2000000

[G / 118]

2,000—16-11-97.

Fin. Department.

C. No.

TELEPHONE MESSAGE.

From

The Chief Secretary

CHIEF SECRETARIAT,

To

The Acctt. General

Dated 17th January 1899.

Your telephonic message re alteration directed to be made in G.O. No. 70 Fin. of 10th instant. There is no objection to your proposal to carry out the alteration in the final issue of the Civil Estimates.

Fin. 17/1/99

Cms 17.1.99

(Sgd) CH; adm

mCl

18-1-99
10/55

Return to B.C. after dispatch BC file this week No 51.

Fin: Dept

Note

A fair copy of the ~~draft~~ letter to the forwarding the Civil Estimates Govt: of India, is submitted for signature. It is thought that this need not await the reply of the Accountant General to the telephonic message regarding his remarks against III stamps & II Forest If necessary the Govt: of India may be separately addressed

This may take time
Cash

Tatt
18/1/99

Subd to the CS. The Estimates should leave tomorrow

Cash
18.1.99

BC

Have the Letter carefully checked again & oblige me by

Cash
19.1.99

Checked and Corrected

[F. / 23 / 1,000—26-4-98.

Financial (1897) Department.

CURRENT No. 149

From (Telephone) A.G

Order

No.

Dated
Received } 10. 1. 98
Registered
Enclosures
Spare copies.

SUBJECT.

Stating that it seems ~~seems to~~ unnecessary to show in the printed Civil Estimates all the details under Pay Direct charges shown in pages 4 to 6 of P.P. No 1246 of 17. 12. 98

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

INDIAN TELEGRAPHS.

Code Class. | Monthly Number.

To (Office) Telephonic message | From (Office)

Words	Day.	Hour.	Minute.	Official Instructions.
	10	14	12	

To (Person) Chief Secy

From (Person) Act. Genl (Telephone)

GOVERNMENT OF MADRAS * CHIEF SECRETARY * 10 JAN 1899

Please see pages 4 to 6 of G.O No. 1246 Financial Dt. 17th Decr 98. It does not seem necessary to show in the printed Civil estimates of the details therein shown under plague direct charges as they are temporary charges. On Page 138 of the Bombay Civil estimate such details are not shown. I propose to adopt that form if no objection.

Yours (Illegible)
10-1-99.

Rcvd. from LN. | Sent to LN.

At Hrs. Mts. by | At Hrs. Mts. by | Telegraph Master

F.C 2.

O G P—No. 909 T—8 12 97—2000000

Financial (1899) Department.

CURRENT No. 220



From The accountant General Madras.

Order No. 112

Dated 14-1-99

Received 16-1-99

Registered 16-1-99.

Enclosures 3.

Spare copies

SUBJECT.

Forwarding with remarks the civil budget Estimate for 1899-1900.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Checked
Addl
19.1.99.

GOVERNMENT OF MADRAS.

CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1899-1900.

GOVERNMENT PRESS, MADRAS.

Checked.

GOVERNMENT OF MADRAS.

CIVIL BUDGET ESTIMATE FOR THE YEAR 1899–1900.

GENERAL ABSTRACT OF REVENUE AND RECEIPTS.

REVENUE & RECEIPTS.	Reference to Detailed Estimate.	Budget, 1899–1900.				Revised, 1898–99.				Accounts, 8 months, 1898–99.	No. of Item.	Budget, 1898–99.				Accounts, 1897–98.				Budget Estimate, 1899–1900, compared with Revised, 1898–99.	
		Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.			Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Increase.	Decrease.
CIVIL HEADS.	Page	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Land Revenue	6	3,27,25,000	1,55,11,000	23,96,000	5,06,32,000	3,31,17,000	1,58,90,000	22,40,000	5,12,47,000	1,58,03,997	1	3,37,13,000	1,58,56,000	21,98,000	5,17,67,000	3,20,61,322	1,50,28,821	22,87,341	4,93,77,484	...	6,15,000
III.—Salt	7	1,87,17,000	1,14,000	...	1,88,31,000	1,97,70,000	87,000	...	1,98,57,000	1,34,99,305	2	1,75,90,000	1,10,000	...	1,77,00,000	1,71,92,633	76,977	...	1,72,69,610	...	10,26,000
IV.—Stamps	8	21,00,000	63,00,000	...	84,00,000	21,31,000	63,94,000	...	85,25,000	56,50,907	3	20,87,000	62,63,000	...	83,50,000	21,05,065	63,15,193	...	84,20,258	...	1,25,000
V.—Excise	9	1,09,50,000	36,50,000	...	1,46,00,000	1,06,50,000	35,50,000	...	1,42,00,000	86,37,119	4	1,14,75,000	38,25,000	...	1,53,00,000	1,09,64,583	36,54,861	...	1,46,19,444	4,00,000	...
VI.—Provincial Rates	10	...	...	79,17,000	79,17,000	...	...	79,08,000	79,08,000	23,06,516	5	...	...	77,01,000	77,01,000	...	...	78,98,269	78,98,269	9,000	...
VII.—Customs	11	37,04,000	75,000	...	37,79,000	36,15,000	77,000	...	36,92,000	22,96,415	6	38,75,000	67,000	...	39,42,000	42,88,306	70,080	...	43,58,386	87,000	...
VIII.—Assessed Taxes	12	13,00,000	13,00,000	...	26,00,000	13,00,000	13,00,000	...	26,00,000	14,35,278	7	12,50,000	12,50,000	...	25,00,000	12,36,727	12,36,727	...	24,73,454	...	...
IX.—Forest	12	12,15,000	12,15,000	...	24,30,000	11,25,000	11,25,000	...	22,50,000	14,26,083	8	11,76,000	11,76,000	...	23,52,000	10,68,246	10,68,247	...	21,36,493	1,80,000	...
X.—Registration	14	6,50,000	6,50,000	...	13,00,000	6,55,000	6,55,000	...	13,10,000	9,27,872	9	6,25,000	6,25,000	...	12,50,000	7,65,254	7,65,254	...	15,30,508	...	10,000
XI.—Tributes from Native States	14	45,11,000	...	...	45,11,000	45,11,000	...	...	45,11,000	6,43,134	10	45,11,000	...	...	45,11,000	45,10,902	...	...	45,10,902	...	...
XII.—Interest	15	2,93,000	2,51,000	54,000	5,98,000	3,09,000	2,44,000	48,000	6,01,000	4,91,323	11	2,96,000	2,33,000	57,000	5,86,000	3,14,991	1,72,747	49,805	5,37,543	...	3,000
XVIA.—Law and Justice—Courts of Law	17	...	8,04,000	23,000	8,27,000	...	8,30,000	23,000	8,53,000	5,51,903	12	...	7,25,000	...	7,25,000	...	8,04,096	23,997	8,28,093	...	26,000
XVIB.—Law and Justice—Jails	17	...	4,55,000	...	4,55,000	...	4,52,000	...	4,52,000	2,50,544	13	...	4,35,000	...	4,35,000	...	4,49 742	...	4,49,742	3,000	...
XVII.—Police	18	...	4,47,000	...	4,47,000	...	4,57,000	...	4,57,000	3,08,301	14	...	4,48,000	...	4,48,000	...	4,37,974	...	4,37,974	...	10,000
XIX.—Education	19	...	2,92,000	2,42,000	5,34,000	...	2,19,000	2,36,000	4,55,000	2,69,914	15	...	1,95,000	2,44,000	4,39,000	...	1,79,516	2,32,175	4,11,691	79,000	...
XX.—Medical	21	...	1,01,000	49,000	1,50,000	...	1,08,000	47,000	1,55,000	69,123	16	...	1,04,000	37,000	1,41,000	...	1,27,639	53,269	1,80,908	...	5,000
XXI.—Scientific and other Minor Departments	21	...	2,55,000	...	2,55,000	...	2,19,000	...	2,19,000	1,61,041	17	...	2,27,000	...	2,27,000	...	2,28,458	...	2,28,458	36,000	...
XXII.—Receipts in aid of Superannuation, etc.	23	85,000	62,000	1,000	1,48,000	91,000	60,000	1,000	1,52,000	87,949	18	96,000	54,000	2,000	1,52,000	90,144	52,708	307	1,43,159	...	4,000
XXIII.—Stationery and Printing	24	15,000	1,04,000	...	1,19,000	8,000	1,11,000	...	1,19,000	61,8[illegible]		20,000	1,28,000	...	1,48,000	5,653	1,12,888	...	1,18,541	...	...
XXV.—Miscellaneous	25	27,000	1,97,000	6,07,000	8,31,000	28,000	1,92,000	6,02,000	8,22,000	4,4[illegible]		29,000	1,85,000	6,05,000	8,19,000	28,939	2,02,558	6,24,575	8,56,072	9,000	...
XXIX.—Irrigation: Major Works: Portion of Land Revenue due to Irrigation	27	72,15,000	...	...	72,15,000	71,47,000	...	...	71,47,000	...	21	67,94,000	...	...	67,94,000	67,51,297	...	...	67,51,297	68,000	...
XXX.—Minor Works and Navigation	27	...	10,000	...	10,000	...	9,000	...	9,000	5,118	22	...	11,000	...	11,000	...	9,134	...	9,134	1,000	...
XXXII.—Civil Works	27	...	4,000	10,20,000	10,24,000	...	4,000	10,16,000	10,20,000	6,15,912	23	...	4,000	10,06,000	10,10,000	...	3,903	10,15,301	10,19,204	4,000	...
TOTAL CIVIL HEADS.		8,35,07,000	3,17,97,000	1,23,09,000	12,76,13,000	8,44,17,000	3,19,83,000	1,21,21,000	12,85,61,000	5,59,45,902	24	8,35,37,000	3,19,21,000	1,18,50,000	12,73,08,000	8,13,84,062	3,09,97,523	1,21,85,039	12,45,66,624	8,76,000	18,24,000
DEPARTMENTAL HEADS.																					
For Details, see separate Estimates.																					
VIII.—Assessed Taxes											25	...	...	...	...						
XII.—Interest											26	...	...	...	...						
XXVI.—State Rys.: Gross Receipts			2,60,000				2,47,000				27	1,51,60,000	2,60,000	...	1,54,20,000		2,58,372	...			
XXVIII.—Subsidised Companies: Repayment, etc.											28	1,67,000	...	...	1,67,000						
XXIX.—Irrigation: Major Works: Direct Receipts											29	2,88,000	...	...	2,88,000						
XXX.—Irrigation—Minor Works and Navigation			1,78,000	...			1,85,000				30	...	1,72,000	...	1,72,000		1,73,742	...			
XXXI.—Military Works			...	...			...	...			31	3,000	...	...	3,000						
XXXII.—Civil Works			1,83,000	8,000			1,83,000	8,000			32	...	1,90,000	8,000	1,98,000		1,88,361	6,786			
XXXIII.—Army: Effective											33	7,98,000	...	...	7,98,000						
Non-Effective											34	1,77,000	...	...	1,77,000						
Warlike Operations											35	...	...	...	...						
TOTAL DEPARTMENTAL HEADS.			6,21,000	8,000			6,15,000	8,000			36	1,65,93,000	6,22,000	8,000	1,72,23,000	(a)	6,20,475	6,786	(a)		
TOTAL REV. & RECEIPTS			3,24,18,000	1,23,17,000			3,25,98,000	1,21,29,000			37	10,01,30,000	3,25,43,000	1,18,58,000	14,45,31,000		3,16,17,998	1,21,91,825			
Contributions	223		2,45,000	3,38,000			2,58,000	3,01,000			38	...	2,60,000	3,12,000	5,72,000		2,96,530	(b) 2,95,834			
Opening Balance (excluding Local Fund Debt Accounts)			13,09,000	31,46,000			7,18,000	37,39,000			39	...	10,00,000	29,60,000	39,60,000		22,94,917	38,65,781			
GRAND TOTAL			3,39,72,000	1,58,01,000			3,35,74,000	1,61,69,000			40	10,01,30,000	3,38,03,000	1,51,30,000	14,90,63,000		3,42,09,445	1,63,53,440			

(a) These totals do not include departmental figures under "Assessed Taxes" and "Interest" which are shown in the estimates under "India, General."
(b) Includes Rs. 1,288 transfers between Local and Local.

GOVERNMENT OF MADRAS.

CIVIL BUDGET ESTIMATE FOR THE YEAR 1899-1900.

GENERAL ABSTRACT OF EXPENDITURE.

EXPENDITURE. *CIVIL HEADS.*	Reference to Detailed Estimate.	Budget, 1899-1900.				Revised, 1898-99.				Accounts, 8 months, 1898-99.	No. of Item.
		Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.		
	Page	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1.—Refunds and Drawbacks	28	2,09,000	1,29,000	6,000	3,44,000	2,41,000	1,41,000	10,000	3,92,000	2,64,839	1
2.—Assignments and Compensations	29	11,54,000	...	...	11,54,000	12,06,000	...	...	12,06,000	8,41,754	2
3.—Land Revenue	30	...	51,57,000	50,25,000	101,82,000	...	49,22,000	47,04,000	96,26,000	63,20,464	3
5.—Salt	51	17,55,000	4,62,000	...	22,17,000	13,44,000	3,93,000	...	17,37,000	11,40,531	4
6.—Stamps	57	85,000	2,53,000	...	3,38,000	85,000	2,56,000	...	3,41,000	1,39,776	5
7.—Excise	58	8,09,000	2,69,000	...	10,78,000	7,47,000	2,49,000	...	9,96,000	6,46,029	6
9.—Customs	58	...	2,54,000	...	2,54,000	...	2,38,000	...	2,38,000	1,60,157	7
10.—Assessed Taxes	63	15,000	15,000	...	30,000	15,000	14,000	...	29,000	18,119	8
11.—Forest	65	8,75,000	8,75,000	...	17,50,000	8,12,000	8,11,000	...	16,23,000	9,14,397	9
12.—Registration	69	4,21,000	4,21,000	...	8,42,000	4,17,000	4,17,000	...	8,34,000	5,50,337	10
13.—Interest on Ordinary Debt	73	...	2,03,000	...	2,03,000	...	2,07,000	...	2,07,000	...	11
14.—Interest on other Obligations	74	21,000	...	2,000	23,000	20,000	...	3,000	23,000	2,195	12
15.—Post Office	74	...	1,08,000	...	1,08,000	...	1,03,000	...	1,03,000	68,772	13
18.—General Administration	75	2,71,000	9,79,000	3,48,000	15,98,000	2,74,000	10,02,000	3,54,000	16,30,000	10,96,631	14
19A.—Law and Justice—Courts of Law	88	...	46,76,000	...	46,76,000	...	45,91,000	...	45,91,000	30,39,344	15
19B.—Law and Justice—Jails	105	...	11,58,000	...	11,58,000	...	12,18,000	...	12,18,000	7,73,575	16
20.—Police	111	...	47,72,000	...	47,72,000	...	45,95,000	...	45,95,000	29,89,776	17
21.—Marine	128	...	8,000	...	8,000	...	8,000	...	8,000	5,517	18
22.—Education	129	...	18,45,000	10,71,000	29,16,000	...	17,75,000	10,88,000	28,63,000	15,48,770	19
23.—Ecclesiastical	151	3,85,000	...	...	3,85,000	3,57,000	...	...	3 57.000	2,28,375	20
24.—Medical	153	...	19,55,000	22,74,000	42,29,000	...	14,46,000	18,70,000	33,16,000	19,73,908	21
25.—Political	179	16,000	75,000	...	91,000	18,000	74,000	...	92,000	61,992	22
26.—Scientific and other Minor Departments	182	7,000	5,04,000	...	5,11,000	7,000	5,20,000	...	5,27,000	3,14,953	23
27.—Territorial and Political Pensions	197	6,40,000	...	...	6,40,000	6,42,000	...	...	6,42,000	4,31.221	24
28.—Civil Furlough and Absentee Allowances	201	1,000	...	...	1,000	8,000	...	...	8,000	6,834	25
29.—Superannuation Allowances and Pensions	201	34,000	16,42,000	21,000	16,97,000	60,000	15,97,000	24,000	16,81,000	11,20,595	26
30.—Stationery and Printing	203	4,09,000	10,46,000	31,000	14,86,000	4,31,000	9,81,000	...	14,12,000	4,64,710	27
32.—Miscellaneous	208	53,000	1,63,000	3,33,000	5,49,000	65,000	1,52,000	3,00,000	5,17,000	3,17,797	28
33.—Famine Relief	214	...	5,000	...	5,000	—3,75,000	26,000	...	—3,49,000	—3,64,796	29
43.—Minor Works and Navigation	216	...	4,25,000	...	4,25,000	...	3,95,000	...	3,95,000	2.47,869	30
45.—Civil Works	216	...	3,03,000	41,87,000	44,90,000	...	1.62.000	43,60,000	45,22,000	22,27 046	31
TOTAL CIVIL HEADS		71,60,000	2,77,02,000	1,32,98,000	4,81,60,000	63,74,000	2,62,93,000	1,27,13,000	4,53,80,000	2,75,81,487	32
DEPARTMENTAL HEADS.											
For Details, see separate Estimates.											
33.—Famine Relief							25,000				33
34.—Construction of Protective Railways			7,000	...							34
35.—Construction of Protective Irrigation Works.			1,68,000	...			—2,000	...			35
37.—Construction of Rys., etc.							1,75,000	...			36
38.—State Railways: Working Expenses											37
39.—Guaranteed Companies: Surplus Profits, etc.											38
40.—Subsidised Companies—Land, etc.			10,000	...							39
41.—Miscellaneous Railway Expenditure							12,000	...			40
42.—Irrigation—Major Works: Working Expenses			29,80,000	9,000							41
43.—Irrigation—Minor Works and Navigation			22,16,000	32,000			29,77,000	9,000			42
44.—Military Works							24,84,000	43,000			43
45.—Civil Works											44
46.—Army— Effective											45
Non-effective											46
Warlike Operations.											47
TOTAL DEPARTMENTAL HEADS			53,81,000	41,000			56,71,000	52,000			48
TOTAL EXPENDITURE			3,30,83,000	1,33,39,000			3,19,64,000	1,27,65,000			49
Contributions	223		3,38,000	2,45,000			3,01,000	2,58,000			50
Closing Balance (excluding Local Fund Debt Accounts)			5.51,000	22,17,000			13,09,000	21,42,000			51
GRAND TOTAL			3,39,72,000	1,56,01,000			3,35,74,000	1,61,69,000			52
Provincial and Local Surplus.			...	...			5,91,000	...			53
Provincial and Local Deficits.			7,58,000	9.29,000			...	5,93,000			54

No. of Item.	Budget, 1898-99.				Accounts, 1897-98.				Budget Estimate, 1899-1900, compared with Revised, 1898-99.	
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,94,000	1,29,000	8,000	3,31,000	2,18,880	1,32,368	11,889	3,63,137	...	48,000
2	11,57,000	...	...	11,57,000	10,93,859	...	...	10,93,859	...	52,000
3	...	49,34,000	48,46,000	97,80,000	...	54,60,469	45,93,407	1,00,53,876	5,56,000	...
4	15,47,000	4 41,000	...	19,88,000	14,13,424	3,94,366	...	18,07,790	4,80,000	...
5	80,000	2,40,000	...	3,20,000	85,778	2,57,335	...	3,43,113	...	3,000
6	7,73,000	2,57,000	...	10,30,000	7,44,277	2,48,092	...	9,92,369	82,000	...
7	...	2,53,000	...	2,53,000	...	2,34,572	...	2,34,572	16,000	...
8	14,000	14,000	...	28,000	14,009	14,009	...	28,018	1,000	...
9	8,50,000	8,50,000	...	17,00,000	7,86,427	7,86,427	...	15,72,854	1,27,000	...
10	4,22,000	4,22,000	...	8,44,000	4,15,143	4,15,142	...	8,30,285	8,000	...
11	...	2,13,000	...	2,13,000	...	1,85,768	...	1,85,768	...	4,000
12	18,000	...	2,000	20,000	18,748	...	2,615	21,363	...	...
13	...	1,07,000	...	1,07,000	...	1,07,477	...	1,07,477	5,000	...
14	2,73,000	10,04,000	3,54,000	16,31,000	2,68,954	10,07,184	3,36,340	16,12,478	...	32,000
15	...	46,13,000	...	46,13,000	...	46,24,764	...	46,24,764	85,000	...
16	...	10,89,000	...	10,89,000	...	11,57,673	...	11,57,673	...	60,000
17	...	46,69,000	...	46,69,000	...	46,61,602	...	46,61,602	1,77,000	...
18	...	8,000	...	8,000	...	7,999	...	7,999	...	...
19	...	17,40,000	11,24,000	28,64,000	...	17,47,283	10,95,773	28,43,056	53,000	...
20	3,83,000	...	...	3,83,000	3,86,787	...	...	3,86,787	28,000	...
21	...	13,28,000	15,84,000	29,12,000	...	13,05,325	15,10,658	28,15,983	9,13,000	...
22	13,000	75,000	...	88,000	17,000	84,960	...	1,01,960	...	1,000
23	7,000	5,48,000	...	5,55,000	7,331	4,28,266	...	4,35,597	...	16,000
24	6,34,000	...	...	6,34,000	6,26,202	...	...	6,26,202	...	2,000
25	1,000	...	...	1,000	19	...	...	19	...	7,000
26	35,000	16,40,000	16,000	16,91,000	34,771	15,89,814	15,689	16,40,274	16,000	...
27	4,50,000	9,73,000	...	14,23,000	4,13,392	10,37,217	...	14,50,609	74,000	...
28	23,000	1,69,000	3,43,000	5,35,000	54,894	1,71,492	3,07,614	5,34,000	32,000	...
29	...	4,00,000	...	4,00,000	7,60,293	15,97,383	1,25,780	24,83,456	3,54,000	...
30	...	4,25,000	...	4,25,000	...	3,67,204	...	3.67.204	30,000	...
31	...	2,46,000	45,84.000	48,30,000	...	3,44,534	42,65.287	46.09,821	...	32,000
32	68.74.000	2,67,87,000	1,28,61,000	4,65,22,000	73,60,188	2,83,68,725	1,22,65,052	4,79,93,965	30,37,000	2,57,000
33	...	4,50,000	...	4,50,000						
34	66,83,000	...	...	66,83,000						
35	99,000	...	...	99,000						
36	...	6,000	...	6,000		27,606				
37	94,47,000	1,60,000	...	96,07,000		1,49,832				
38	10,94,000	...	...	10,94,000						
39	1,17,000	...	...	1,17,000						
40	95,000	...	...	95,000						
41	15,00,000	...	...	15,00,000						
42	...	29,80,000	5,000	29,85,000		28,71,532	6,467			
43	71,000	...	...	71,000						
44	92,000	25,00,000	42,000	26,34,000		17,79,357	45,589			
45	3,15,46,000	...	...	3,15,46,000						
46	30,51,000	...	...	30,51,000						
47	3,00,000	...	...	3,00,000						
48	5,40,95,000	60,96,000	47,000	6,02,38,000		48,28,327	52,056			
49	6,09,69,000	3,28,83,000	1,29,08,000	10,67,60,000		3,31,97,052	1,23,17,108			
50	...	3,12,000	2,60,000	5,72,000		2,94,546	(a) 2,97,818			
51	...	6,08,000	19,62,000	25,70,000		7,17,847	37,38,514			
52	6,09,69,000	3,38,03,000	1,51,30,000	10,99,02,000		3,42,09,445	1,63,53,440			
53	...	...	...	...		...	...			
54	...	*3,92,000*	*9,98,000*	*13,90,000*		*15,77,070*	*1,27,267*			

(a) Includes Rs. 1,288 transfers between Local and Local.

FORT ST. GEORGE,
ACCOUNTANT-GENERAL'S OFFICE,
11th January 1899.

To the Chief Secretary to Government, Financial Department,
Fort St. George.

(Signed) T. HESKETH BIGGS,
Accountant General.

CIVIL BUDGET ESTIMATE
OF
REVENUE AND RECEIPTS
FOR THE YEAR
1899-1900.

I.—LAND REVENUE.

	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts, 8 months, 1898-99.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	
SHARED.							
Ordinary Revenue	IA	5,51,27,000	5,59,90,000	5,57,0[illegible]	[illegible].221	1,51,25,716	
Sale of Government Estates		...	...	...		10	
Sale-proceeds of Waste Lands and Redemption of Land Tax		7,000	1,19,000	6,1		13,024	
Miscellaneous	IB	47,000	45,000	4[illegible]	6,834	45,305	
TOTAL SHARED		5,54,51,000	5,61,54,000	5,63,63,000	20,595	1,51,84,055	Notwithstanding an increase of Rs. 2,89,000 under Ordinary Revenue, the Revised Estimate is less than the sanctioned estimate for the current year by Rs. 2,09,000. This is due to a fall in the sales of lands under the Periyar Project in the Madura district. It was found necessary to stop the sales in September last, as unexpectedly low prices were realized at the auctions held earlier in the year. The Revised Estimate, however, is subject to alteration with reference to later actuals and the effect of the north-east monsoon.
Deduct—PROVINCIAL SHARE		1,38,63,000	1,40,38,000	1,40,91,000	[illegible]		
IMPERIAL SHARE		4,15,88,000	4,21,16,000	4,22,72,000	3,87,49,440		
TRANSFERS BETWEEN IMPERIAL AND PROVINCIAL (*vide* APPENDIX A, page 221)		— 16,48,000	— 18,52,000	— 17,65,000	+ 63,179		
Deduct—PORTION OF LAND REVENUE DUE TO IRRIGATION (transferred to XXIX.—Irrigation—Major Works, see page 27)		3,99,40,000	4,02,64,000	4,05,07,000	3,88,12,619		
TOTAL, IMPERIAL		72,15,000	71,47,000	67,94,000	67,51,297		
		3,27,25,000	3,31,17,000	3,37,13,000	3,20,61,322		
PROVINCIAL.							
PROVINCIAL SHARE AS ABOVE		1,38,63,000	1,40,38,000	1,40,91,000	1,50,92,000		
TRANSFERS BETWEEN IMPERIAL AND PROVINCIAL (*vide* Appendix A, page 221)		+ 16,48,000	+ 18,52,000	+ 17,65,000	— 63,179		
TOTAL, PROVINCIAL		1,55,11,000	1,58,90,000	1,58,56,000	1,50,28,821		
LOCAL.							
Rents, etc., of Fisheries (Local Fund Act V of 1884)	IB	1,19,000	1,16,000	1,12,400	1,15,344	59,070	
Miscellaneous		22,77,000	21,24,000	20,85,600	21,71,957	5,60,872	
TOTAL, LOCAL		23,96,000	22,40,000	21,98,000	22,87,341	6,19,942	
TOTAL		5,06,32,000	5,12,47,000	5,17,67,000	4,93,77,484	1,58,03,997	

DETAILED ACCOUNT NO. IA.—LAND REVENUE.—Ordinary Revenue.*

SHARED.						
Peishcush on Permanently-settled Estates	49,78,000	49,66,000	49,84,000	50,83,470	21,48,480	
Shrotriem Jodi †	7,36,000	7,59,000	7,47,000	7,05,501	2,05,348	
Ryotwar and Miscellaneous	4,94,13,000	5,02,65,000	4,99,70,000	4,78,11,379	1,27,71,888	
TOTAL	5,51,27,000	5,59,90,000	5,57,01,000	5,36,00,350	1,51,25,716	

* *Vide* Appendix B, page 222.

† Land revenue realized from the holders of villages held at a favourable rate of assessment.

Detailed Account No. IB.—LAND REVENUE.—Miscellaneous.

	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.	Accounts, 1897–98.	Accounts, 8 months, 1898–99.	Explanatory Remarks.
SHARED.	Rs.	Rs.	Rs.	Rs.	Rs.	
Process Service Fees	27,000	26,000	27,000	27,197	15,935	
Receipts of the Survey Department	7,000	8,000	9,000	7,036	4,348	
Fines and Forfeitures of Revenue Courts	13,000	11,000	11,000	34,377	25,022	
Receipts from Quarries and Minor Mineral Products						
Rents of Railway, Class C—Land						
TOTAL SHARED	47,000	45,000	47,000	68,610	45,305	
LOCAL.						
LOCAL FUNDS ACT V OF 1884.						
Rents, etc., of Escheated Lands	9,000	9,000	10,600	8,868	4,226	
VILLAGE SERVICE FUND.						
Government Assignment for Village Service Establishments	22,68,000	21,15,000	20,75,000	21,63,129	5,56,646	The rate of village cess has been taken at 8 pies in the rupee for next year.
TOTAL, LOCAL	22,77,000	21,24,000	20,85,600	21,71,997	5,60,872	

III.—SALT.

	Detailed Account No.	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.	Accounts, 1897–98.	Accounts, 8 months, 1898–99.	Explanatory Remarks.
IMPERIAL.		Rs.	Rs.	Rs.	Rs.	Rs.	
Customs Duty on Salt						7,244	
Proceeds of Sale of Government Salt	IIIA	10,000	10,000	12,000	9,531	3,76,518	The increase here is due to an anticipated increase in the sales of reserve salt on the abolition of the auction system of depôt salt owing to the reduction of price, and of Chinna Ganjám salt on the opening of the East Coast Railway.
Excise Duty on Salt	IIIB	5,86,000	5,60,000	5,57,000	4,80,512	1,30,62,214	The Revised Estimate is based chiefly upon the actuals of the past and current years, the increase being attributed chiefly to the unusually large credit sales in the second half of 1897–98.
TOTAL, IMPERIAL		1,87,17,000	1,97,70,000	1,75,90,000	1,71,92,633	1,34,45,976	
PROVINCIAL.							
Rents of Warehouses		...	...	300	4	...	
Fees and Cesses		85,600	60,000	82,200	54,279	41,597	
Fines and Forfeitures		1,500	800	1,500	1,280	477	
Miscellaneous		26,900	26,200	26,000	21,414	11,255	
TOTAL, PROVINCIAL		1,14,000	87,000	1,10,000	76,977	53,329	The only item the variations in which call for any remarks is "Fees and Cesses," the receipts under which vary with the expenditure on works incurred by Government on behalf of the licensees in Excise factories and with the sales of excise salt.
TOTAL		1,88,31,000	1,98,57,000	1,77,00,000	1,72,69,610	1,34,99,305	

Detailed Account No. IIIA.—SALT.—Proceeds of Sale of Government Salt.

	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.	Accounts, 1897–98.	Accounts, 8 months, 1898–99.
MADRAS.	Rs.	Rs.	Rs.	Rs.	Rs.
Salt sold for Home and Inland Consumption	4,47,000	4,21,000	4,04,000	3,42,196	2,96,080
Salt sold for exportation					4,322
Salt sold for Fish-curing	1,30,000	1,30,000	1,45,000	1,30,432	71,209
Cost price of Salt supplied to French Government	9,000	9,000	8,000	7,884	4,907
TOTAL	5,86,000	5,60,000	5,57,000	4,80,512	3,76,518

Detailed Account No. IIIB.—SALT.—Excise Duty on Salt.

	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.	Accounts, 1897–98.	Accounts, 8 months, 1898–99.
Madras	1,81,21,000	1,92,00,000	1,70,21,000	1,67,02,590	1,30,62,214

V.—EXCISE.

	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts, 8 months, 1898-99.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	
License and Distillery Fees and Duties for the Sale of Liquors and Drugs	VA	1,40,91,000	1,37,12,000	1,48,18,000	1,41,46,477	83,59,994	
Transit Duty on Excise Opium (imported from Indore)	...	3,68,000	3,53,000	4,20,000	4,04,322	2,27,033	
Duty on Ganja	...	75,000	60,000	...	...	900	
Fines, Confiscations, and Miscellaneous	VB	66,000	75,000	62,000	68,645	49,192	
TOTAL		1,46,00,000	1,42,00,000	1,53,00,000	1,46,19,444	86,37,119	The receipts of the current year point to a large decrease under this head. The receipts of the first 8 months of the current year are Rs. 4,77,000 less than those of the same months last year and, if the receipts of the remaining 4 months equal those of the corresponding months of last year, the total collection for the current year would amount to Rs. 1,41,42,000. The Revised Estimate cannot be taken at a higher figure than Rs. 1,42,00,000 allowing a margin for feasible improvement. Later figures may warrant a further reduction.
IMPERIAL SHARE—THREE-FOURTHS		1,09,50,000	1,06,50,000	1,14,75,000	1,09,64,583	64,77,840	
PROVINCIAL SHARE—ONE-FOURTH		36,50,000	35,50,000	38,25,000	36,54,861	21,59,279	Eight months' actuals of the current year include *Duty on Ganja*, which will be transferred and shown separately against that minor head.

Detailed Account No. VA.—EXCISE.—License and Distillery Fees, etc.

	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts, 8 months, 1898-99.
Summary.					
FOREIGN LIQUORS AND LIQUORS AND SPIRITS MADE IN INDIA AFTER EUROPEAN METHOD	4,01,600	3,60,000	4,22,000	3,99,618	2,35,384
COUNTRY SPIRITS	61,48,800	59,12,000	65,58,000	61,52,432	36,83,145
COUNTRY SPIRITS AND TODDY (COMBINED RENTS)	2,400	1,200	1,000	1,896	840
TODDY REVENUE	71,34,000	70,58,000	73,59,000	71,58,638	41,30,737
OPIUM AND ITS PREPARATIONS	3,68,600	3,45,000	3,28,000	3,65,250	2,36,307
OTHER DRUGS—GANJA, BHANG, etc.; FEES FOR LICENSES FOR THE SALE OF INTOXICATING DRUGS	35,600	35,800	1,50,000	68,643	73,581
TOTAL	1,40,91,000	1,37,12,000	1,48,18,000	1,41,46,477	83,59,994
Details.					
FOREIGN LIQUORS AND LIQUORS AND SPIRITS MADE IN INDIA AFTER EUROPEAN METHOD.					
1. Excise Duty on—					
(a) Locally-made "Foreign Spirits"	81,400		82,700		
(b) Country-brewed Beer	22,000		30,000		
(c) Methylated Spirits	750		555		
2. Fees for Licenses for the vend of Foreign Liquors—					
(i) Brewery License Fees	45		45		
(ii) Wholesale	1,200		1,200		
(iii) Retails—					
(a) Shops—					
(1) Foreign Liquor	16,500		16,000		
(2) Beer	300		400		
(3) Colombo Arrack	700		1,000		
(b) Hotels	1,200		1,200		
(c) Bar Licenses	1,200		1,200		
(d) Refreshment-rooms—					
(1) Railway	1,700		1,600		
(2) Others	1,575		2,200		
(e) Taverns—					
(1) Foreign Liquor	2,32,000		2,48,000		
(2) Beer	40,000		35,000		
(f) Occasional Licenses	600		500		
(g) Special Licenses	150		150		
(h) Auctioneers' Licenses	50		50		
(i) Chemists and Druggists' Licenses	230		200		
TOTAL	4,01,600	3,60,000	4,22,000	3,99,618	2,35,384
COUNTRY SPIRITS.					
3. License-fees of—					
(a) Private Distilleries	1,400		1,400		
(b) Private Warehouses	500		150		
(c) Wholesale Vend Depots	8,500		8,900		
4. Excise Duty on Country Spirits	37,70,000		39,80,000		
5. Payment on account of deficiency below guaranteed minimum excise duty and difference of excise duty on stock of spirits at the beginning of lease	...		...		
6. Vend Rents of—	2,00,000		3,00,000		
(a) Rural Farms	15,13,850		16,50,000		
(b) Independent Shops	550		500		
7. Occasional License-fees					
8. Rents for the combined privileges of Manufacture and Vend of Country Spirits	4,87,000		4,40,000		
9. Revenue derived in Agency Tracts from—	...		...		
(a) License-fees	92,000		33,050		
(b) Rentals	75,000		1,44,000		
(c) Direct Government Management					
TOTAL	61,48,800	59,12,000	65,58,000	61,52,432	36,83,145

Detailed Account No. VA.—EXCISE.—License and Distillery Fees, etc.—*contd.*

TODDY REVENUE.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts, 8 months, 1898-99.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	
10. Rents of—						
(*a*) Farms	85,200		62,700		41,80,737	
(*b*) Independent Shops	29,71,000		32,79,000			
11. License fees of Shops	76,000		76,000			
12. Occasional License fees	200		300			
13. Tree-tax	39,25,000		39,00,000			
14. Transport Duty on Hyderabad Toddy imported into Kurnool	76,600		40,000			
TOTAL	71,34,000	70,58,000	73,59,000	71,58,638		

Detailed Account No. VB.—EXCISE.—Fines, Confiscations and Miscellaneous.

ABKARI.						
Penalties and Forfeitures	42,400	43,000	40,000		28,720	
Contributions for Establishment at Distilleries and Warehouses	1,000	2,500	4,000		20,068	
Other Items	21,900	28,800	16,000			
TOTAL, ABKARI	65,300	74,300	60,000		48,788	
OPIUM.						
Miscellaneous	700	700	2,000		404	
TOTAL	66,000	75,000	62,000	68,645	49,192	

VI.—PROVINCIAL RATES.

	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts, 8 months, 1898-99.	Explanatory Remarks.
LOCAL.		Rs.	Rs.	Rs.	Rs.	Rs.	
Rates and Cesses on Lands	VIA	74,48,200	74,59,000	72,66,600	74,79,284	20,82,240	
Miscellaneous	VIB	4,68,800	4,49,000	4,34,800	4,18,985	2,24,276	
Deduct—For rounding				77,01,400 *400*			
TOTAL		79,17,000	79,08,000	77,01,000	78,98,269	23,06,516	

Detailed Account No. VIA.—PROVINCIAL RATES.—Rates and Cesses on Lands.

Local Funds under Act V of 1884—						
Cess on Land Revenue	50,35,060	52,00,000	50,47,000	51,81,595	15,10,514	
Village Service Funds—						
Cess on Lands (Act IV of 1864 and IV of 1893)	22,68,000	21,15,000	20,75,000		5,64,994	
Cesses collected over and above Land Assessment (Malabar)	88,000	88,000	92,000	22,40,064	2,718	
Road Fund—Badrachallam and Rekapalli Taluks	5,777	5,700	5,717		4,014	
Irrigation Cess Funds	51,462	50,300	46,900	5,348		
Deduct—For rounding	74,48,299 *99*		72,66,617 *17*	52,277		
TOTAL	74,48,200	74,59,000	72,66,600	74,79,284	20,82,240	

Detailed Account No. VIB.—PROVINCIAL RATES.—Miscellaneous.

Local Fund under Act V of 1884, House-tax	4,58,800	4,45,000	4,30,000	4,14,018	2,22,397	
Village Service Funds—						
Revenue from Village Service Inams due prior to fasli 1303	...	50	...	32	3	
Irrigation Cess Funds—						
Fines under Act I of 1858	(*a*) ...	...	960			(*a*) No provision is made as it was decided that fines levied under section 6 of Act I of 1858 should be credited to "XXX. Minor Works and Navigation."
Fees	740	3,950	800	4,935	1,876	
Contribution from Village Service Funds	...		100			
Rent on Fees, Sale-proceeds of Leaves, Trees, etc.	2,900		2,920			
	4,62,440		4,34,780			
Add—For rounding	360		20			
TOTAL	4,62,800	4,49,000	4,34,800	4,18,985	2,24,276	

VII.—CUSTOMS.

	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts, 8 months, 1898-99.	Explanatory Remarks.
IMPERIAL.							
		Rs.	Rs.	Rs.	Rs.	Rs.	
Sea Customs—Imports	VIIA	30,09,500	29,55,000	30,14,300	32,44,574	18,06,750	The receipts of the current year show a large falling off under Imports, Exports and Land Customs. No useful comparison can be made of the receipts under Exports and Land Customs in the past and current years as in 1897-98; owing to famine in Bengal the trade in rice with Ceylon was diverted to this Presidency, whilst unusually large imports of kerosine oil and metals raised the receipts under imports in that year. There has since been a large fall in the exports of rice as well as in all kinds of imports, chiefly cotton goods. The Revised Estimate is based mainly upon the actuals of the first 8 months of the current year and may need alteration later on.
Sea Customs—Exports		5,00,000	4,50,000	6,00,000	7,45,717	2,95,264	
Sea Customs—Miscellaneous	VIIB	500	300	500	287	159	
Land Customs	VIIC	1,24,000	1,27,500	2,10,200	2,31,254	85,417	
Excise duty on Cotton Manufactures		70,000	82,200	50,000	66,474	58,817	
TOTAL IMPERIAL		37,04,000	36,15,000	38,75,000	42,88,306	22,44,407	
PROVINCIAL.							
Warehouse and Wharf Rents		38,300	39,800	30,000	37,977	28,827	
Miscellaneous	VIID	36,700	37,200	37,000	32,103	23,181	
TOTAL PROVINCIAL		75,000	77,000	67,000	70,080	52,003	
TOTAL		37,79,000	36,92,000	39,42,000	43,58,386	22,96,415	

DETAILED ACCOUNT No. VIIA.—CUSTOMS.—Sea Customs—Imports.

IMPERIAL.						
Arms, Ammunitions and Military Stores	30,000	30,000	50,640	51,926	22,314	
Liquors—						
1. Spirits and Liqueurs	10,18,000	9,55,000	10,12,700	10,18,425	5,64,378	
2. Ale, Beer, Porter and other fermented liqueurs	30,700	30,700	31,500	27,389	18,525	
3. Wines	52,800	53,300	56,300	53,369	28,693	
Articles of Food and Drink	1,80,000	2,08,800	1,54,000	2,10,186	1,30,547	
Chemicals, Drugs, Medicines and Dyeing and Tanning Materials	1,10,000	1,34,000	1,04,000	1,30,148	96,566	
Cotton Manufactures	5,60,000	5,40,000	6,50,000	6,32,253	2,73,782	
Metals and Manufactures of Metals—						
Silver Bullion and Coin	3,800	3,800	1,530	4,089	2,034	
Other Metals and Manufactures of Metals	2,11,500	2,12,000	2,06,000	2,48,283	1,25,172	
Oils	4,05,000	4,12,000	3,26,450	4,59,953	2,64,612	
Manufactured Articles	3,85,000	3,95,000	3,98,060	3,85,649	2,62,375	
Raw Materials and Unmanufactured Articles	22,700	20,400	23,120	22,904	17,750	
TOTAL	30,09,500	29,55,000	30,14,300	32,44,574	18,06,750	

DETAILED ACCOUNT No. VIIB.—CUSTOMS.—Sea Customs—Miscellaneous.

IMPERIAL.						
Commission on Little Basses' Light Dues	450	280	450	269	146	
Commission on Straits' Light Dues	50	20	50	18	12	
TOTAL	500	300	500	287	158	

DETAILED ACCOUNT No. VIIC.—CUSTOMS.—Land Customs.

IMPERIAL.						
Import Duty on Cotton Goods	3,000	2,500	2,700	3,348	1,692	The Budget has been raised in the Revised as the actuals of the first 8 months of the current year are about Rs. 15,000 better than those of the same months last year.
Import Duty on other Goods	63,000	73,000	57,300	51,395	49,000	
Export Duty	58,000	52,000	1,50,000	1,76,347	34,725	
Other Duties	...	...	...	164	...	
TOTAL	1,24,000	1,27,500	2,10,200	2,31,254	85,417	

DETAILED ACCOUNT No. VIID.—CUSTOMS.—Miscellaneous.

PROVINCIAL.						
SEA CUSTOMS—						
Fees for Registration of Cargo Boats	70	...	120	...	...	
Fees, Fines and Forfeitures	7,530	7,400	7,270	6,600	5,869	
Fees for Clerks for doing duty out of office hours	21,860	21,500	22,130	21,577	13,266	
Sale of Smuggled Goods	340	300	180	49	184	
Other Items	6,000	6,000	6,600	3,169	2,179	
TOTAL, SEA CUSTOMS	35,800	35,200	36,300	31,433	21,498	
LAND CUSTOMS—						
Fees, Fines and Forfeitures	...	10	10	...	8	
Sale of Smuggled Goods	780	1,890	490	629	1,586	
Other Items	120	100	200	41	89	
TOTAL, LAND CUSTOMS	900	2,000	700	670	1,683	
TOTAL	36,700	37,200	37,000	32,103	23,181	

VIII.—ASSESSED TAXES.

	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts, 8 months, 1898-99.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	
Income Tax	VIIIA	26,00,000	26,00,000	25,00,000	24,73,454	14,35,278	The actuals of the first 8 months of the current year are Rs. 2,05,000 better than those of the same months last year, and, if the receipts of the remaining months equal those of the last four months of last year, the total receipts would amount to Rs. 26,77,000. But as the collections of 1897-98 were retarded in the earlier months by the intervention of famine and the bulk of the receipts came in during the latter months of that year, I do not propose a higher figure than Rs. 26,00,000 for the Revised at present.
IMPERIAL SHARE—ONE-HALF		13,00,000	13,00,000	12,50,000	12,36,727	7,17,639	
PROVINCIAL SHARE—ONE-HALF		13,00,000	13,00,000	12,50,000	12,36,727	7,17,639	

Detailed Account No. VIIIA.—ASSESSED TAXES.—Income Tax.

Deductions by Government from Salaries and Pensions	3,20,000	3,10,000	3,22,000	3,13,128	2,04,908	
Deductions by Government from Interest on Government Securities	74,000	74,000	73,000	73,610	50,829	
Deductions by Government from Local Securities	4,400	4,400	4,200	4,624	2,624	
Ordinary Collections	21,83,000	21,90,000	20,87,300	20,63,457	11,66,845	
Penalties	7,600	7,600	6,000	7,599	5,970	
Recoveries from Surplus Profits of Railway Companies	11,000	14,000	7,500	11,036	4,102	
TOTAL	**26,00,000**	**26,00,000**	**25,00,000**	**24,73,454**	**14,35,278**	

IX.—FOREST.

	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts, 8 months, 1898-99.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.		
I.—Timber and other Produce removed from Forests by Government Agency.	IXA	6,40,250	4,60,200	4,66,100	4,91,451	2,35,564	
II.—Timber and other Produce removed from Forests by Consumers or Purchasers.	IXB	16,97,250	16,71,200	17,72,200	14,89,683	11,19,491	
III.—Confiscated Drift and Waif Wood	...	11,820	11,200	10,500	13,754	6,556	
V.—Miscellaneous	IXC	80,680	1,07,400	1,03,200	1,41,605	64,472	
TOTAL		24,30,000	22,50,000	23,52,000	21,36,493	14,26,083	The actuals of the first 8 months of the current year are Rs. 85,000 better than those of the same months of last year, and, if the receipts of the remaining months of the current equal those of the same months last year, the total collections would amount to Rs. 22,21,000; but I have for the present adopted Rs. 22,50,000 against Rs. 22,70,000 accepted by the Madras Government for probable improvement.
IMPERIAL SHARE—ONE-HALF		12,15,000	11,25,000	11,76,000	10,68,246	7,13,041	
PROVINCIAL SHARE—ONE-HALF		12,15,000	11,25,000	11,76,000	10,68,247	7,13,042	

Detailed Account No. IXA.—FOREST.—Timber and other Produce removed from Forests by Government Agency.

	Budget Estimate, 1899-1900.				Revised Estimate, 1898-99.				Budget Estimate, 1898-99.				Accounts, 1897-98.				Accounts, 8 months, 1898-99.
	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
a. Timber	28,950	17,000	2,68,000	3,13,950					24,200	23,200	1,86,000	2,33,400	22,455	11,194	2,04,050	2,37,699	75,895
b. Firewood and Charcoal	17,800	1,65,700	46,500	2,30,000					17,200	85,800	64,000	1,67,000	5,495	1,39,597	28,226	1,73,318	1,18,009
c. Bamboos	1,150	1,650	13,900	16,700					1,200	2,350	5,300	8,850	205	2,054	7,551	9,810	3,590
d. Sandalwood	...	2,700	17,500	20,200					...	3,000	10,000	13,000	...	7,194	26,510	33,704	6,867
e. Grass and other Minor Produce	450	4,850	54,100	59,400					900	4,750	38,200	43,850	535	279	36,106	36,920	31,403
TOTAL	**48,350**	**1,91,900**	**4,00,000**	**6,40,250**				**4,60,200**	**43,500**	**1,19,100**	**3,03,500**	**4,66,100**	**28,690**	**1,60,318**	**3,02,443**	**4,91,451**	**2,35,564**

Detailed Account No. IXB.—FOREST.—Timber and other Produce removed by Consumers or Purchasers.

a. Timber	1,04,500	82,000	41,300	2,27,800					1,29,500	82,900	37,000	2,49,400	1,03,781	89,320	42,530	2,35,631	1,31,724
b. Firewood and Charcoal	57,500	1,43,600	82,800	2,83,900					74,500	1,79,600	74,800	3,28,900	49,394	1,35,023	78,019	2,62,436	1,70,796
c. Bamboos	71,500	90,600	23,100	1,85,200					83,200	90,200	20,800	1,94,200	57,612	82,845	22,155	1,62,612	99,417
d. Grazing and Fodder Grass	1,55,500	2,07,500	79,500	4,42,500					1,48,000	2,02,500	69,400	4,19,900	1,09,382	1,79,917	64,794	3,54,093	3,76,866
e. Other Minor Produce	2,16,000	2,64,050	77,800	5,57,850					2,34,000	2,57,800	88,000	5,79,800	1,79,392	2,06,763	88,756	4,74,911	3,40,688
TOTAL	**6,05,000**	**7,87,750**	**3,04,500**	**16,97,250**				**16,71,200**	**6,69,200**	**8,13,000**	**2,90,000**	**17,72,200**	**4,99,561**	**6,93,868**	**2,96,254**	**14,89,683**	**11,19,491**

Detailed Account No. IXC.—FOREST.—Miscellaneous.

a. Fines and Forfeitures	2,400	1,980	700	5,080					2,500	2,100	600	5,200	1,381	3,394	1,756	6,531	2,527
b. Refunds	100	...	100	200					...	...	...	...	...	...	...	...	...
c. Other Sources	17,250	15,950	42,200	75,400					19,000	15,400	63,600	98,000	29,031	24,663	81,380	1,35,074	61,945
TOTAL	**19,750**	**17,930**	**43,000**	**80,680**				**1,07,400**	**21,500**	**17,500**	**64,200**	**1,03,200**	**30,412**	**28,057**	**83,136**	**1,41,605**	**64,472**

X.—REGISTRATION.

	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts, 8 months, 1898-99.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	
Fees for Registering Documents	XA	10,95,000	11,00,000	10,50,000	10,94,436	7,77,339	These receipts show an improvement of Rs. 5,000 over those of last year, and the Revised Estimate has been fixed accordingly.
Fees for Copies of Registered Documents		27,000	27,000	27,000	27,219	18,272	
Miscellaneous	XB	1,78,000	1,83,000	1,73,000	4,08,853	1,32,261	The Revised Estimate is based chiefly upon the available actuals of the current year. Those of the year before are no guide, as they include abnormal receipts in consequence of the numerous searches made in registration offices to ascertain whether the lands offered as security for loans were free from encumbrances. The State loans in that year were abnormally high on account of scarcity.
TOTAL		13,00,000	13,10,000	12,50,000	15,30,508	9,27,872	
IMPERIAL SHARE—ONE-HALF		6,50,000	6,55,000	6,25,000	7,65,254	4,63,936	
PROVINCIAL SHARE—ONE-HALF		6,50,000	6,55,000	6,25,000	7,65,254	4,63,936	

Detailed Account No. XA.—REGISTRATION.—Fees for Registering Documents.

FEES ON COMPULSORY REGISTRATION IN BOOK I.					
Instruments of Gift	10,200				
Instruments of Sale or Exchange { Rupees 100 and upwards	2,39,500		9,300		
Instruments of Sale or Exchange { Less than Rs. 100	1,07,200		2,09,000	10,200	
Instruments of Mortgage of the value of Rs. 100 and upwards	3,28,000		1,07,000	2,39,400	
Other Instruments	86,200		3,15,000	1,07,200	
Instruments of Perpetual Lease	2,500		76,500	3,27,900	
Other Instruments of Lease	43,900		3,200	86,200	
			44,000	2,500	
FEES ON OPTIONAL REGISTRATION IN BOOK I.				43,800	
Instruments of Mortgage of less than Rs. 100	1,29,300				
Instruments of Lease	25,700		1,35,500		
Awards	1,000		24,700	1,29,200	
Other Instruments	17,500		2,500	25,700	
Other Miscellaneous Registrations, Certified Copies of Decrees and Orders of Court	18,200		18,000	1,000	
				17,400	
FEES ON REGISTRATIONS AFFECTING MOVEABLE PROPERTY (BOOK IV).			20,000	18,200	
Compulsory Registration	200				
Optional Registration	62,300				
Fees on Registration of Wills	13,000		200		
Other Miscellaneous Documents registered in Book III	100		67,000	165	
Fees on Registration of Joint Stock Companies	10,200		12,000	62,300	
			100	13,000	
TOTAL	10,95,000	11,00,000	6,000	169	
			10,50,000	10,171	
				10,94,436	7,77,339

Detailed Account No. XB.—REGISTRATION.—Miscellaneous.

Searches under the Land Improvement and Agriculturists' Loans Acts	10,000				
Other Searches	81,400		12,500		
Fees on Copies and Memoranda of Documents under Sections 64 and 67 of the Registration Act	12,500		74,000	2,39,100	
Fees on covers relating to Wills	100		12,500	83,200	
Fees on Powers-of-Attorney authenticated	4,500		100	11,300	
Fees, Fines and Forfeitures	12,500		4,000	100	
Fees on Commissions issued	1,000		12,500	4,000	
Fees on visits paid	53,500		1,000	12,200	
Other Miscellaneous Receipts	2,500		53,500	900	
			2,900	55,600	
TOTAL	1,78,000	1,83,000	1,73,000	2,453	
				4,08,853	1,32,261

XI.—TRIBUTES FROM NATIVE STATES.

	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts, 8 months, 1898-99.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.	
Tribute from Jeypore	1,000	1,000			...
Tribute from Travancore	7,83,100	7,83,100	1,000	1,000	
Tribute from Bustar	2,000	2,000	7,83,100	7,83,112	4,98,344
Peshkash and Subsidy from Cochin	2,00,100	2,00,100	2,000	2,000	...
Peshkash and Subsidy from Mysore	35,00,000	35,00,000	2,00,100	2,00,089	1,20,089
Peshkash and Subsidy from Travancore	13,300	13,300	35,00,000	35,00,000	...
Peshkash from Laccadive Islands	11,500	11,500	13,300	13,318	13,318
			11,500	11,383	11,383
TOTAL	45,11,000	45,11,000	45,11,000	45,10,902	6,43,134

XII.—INTEREST.

	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts, 8 months, 1898-99.	Explanatory Remarks.
Imperial.		Rs.	Rs.	Rs.	Rs.	Rs.	
Interest on Imperial Loans and Advances	XIIA	2,72,300	2,76,800	2,76,800	2,81,291	2,48,220	
Interest on Arrears of Revenue	XIIB	17,200	28,600	15,000	29,880	20,379	The increase is based on Actuals.
Miscellaneous	XIIC	3,500	3,600	4,000	3,820	754	
Add—For rounding				200			
Total Imperial		2,93,000	3,09,000	2,96,000	3,14,991	2,69,353	
Provincial.							
Interest on Provincial Loans and Advances	XIID	2,48,500	2,41,500	2,30,500	1,70,124	1,91,908	
Interest on Government Securities	XIIE	2,500	2,500	2,500	2,623	2,449	
Total Provincial		2,51,000	2,44,000	2,33,000	1,72,747	1,94,357	
Local.							
Interest on Arrears of Revenue	XIIB	1,600	1,300	1,400	2,798	812	
Interest on Government Securities	XIIE	50,400	45,100	53,900	45,435	26,015	
Miscellaneous	XIIC	2,000	1,600	1,700	1,572	786	
Total Local		54,000	48,000	57,000	49,805	27,613	
TOTAL		5,98,000	6,01,000	5,86,000	5,37,543	4,91,323	

Detailed Account No. XIIA.—INTEREST.—Interest on Imperial Loans and Advances.

Imperial.	Rate of Interest.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts, 8 months, 1898-99.	Explanatory Remarks.
INTEREST ON LOANS TO PRESIDENCY CORPORATIONS—		Rs.	Rs.	Rs.	Rs.	Rs.	
Madras Municipality—Water-supply	4	57,200	57,200	57,200	57,200	28,600	
Madras Harbour Trust—Harbour Works	4½	2,15,100	2,19,540	2,19,560	2,24,065	2,19,565	
DISTRICT, ETC., FUND COMMITTEE—							
Wellington Cantonment—Water-supply	4½	...	60	40	20	55	
TOTAL		2,72,300	2,76,800	2,76,800	2,81,291	2,48,220	

Detailed Account No. XIIB.—INTEREST.—Interest on Arrears of Revenue.

Imperial.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts, 8 months, 1898-99.	Explanatory Remarks.
Land Revenue	10,600	21,200	9,100	22,826	15,237	
Salt	470	560	200	357	474	
Excise	6,000	6,600	5,600	6,453	4,493	
Opium	100	200	100	133	158	
Assessed Taxes	20	30	20	18	16	
General Collections	10	10	10	93	1	
Deduct—Recoveries of Advances	12,500					
Add—For rounding			30			
Total Imperial	17,200	28,600	15,000	29,880	20,379	The increase is based on Actuals.
Local.						
Local Funds Act V of 1884	1,590	1,290	1,400	2,797	811	
Irrigation Cess Fund	10	10	...	1	1	
Total Local	1,600	1,300	1,400	2,798	812	
TOTAL	18,800	29,900	16,400	32,678	21,191	

Detailed Account No. XIIC.—INTEREST.—Miscellaneous.

Imperial.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts, 8 months, 1898-99.	Explanatory Remarks.
On the unpaid portion of Purchase Money of Waste Lands	500	600	400	815	365	
On Arrears of Pensionary Contribution	50	50	50	31	10	
On Advances of Passage Money to Civilians	2,250	2,250	2,550	2,245	...	
On Other Accounts	700	700	1,000	729	379	
Total Imperial	3,500	3,600	4,000	3,820	754	
Local.						
Local Funds Act V of 1864.						
Miscellaneous	2,000	1,600	1,700	1,572	786	
Total Local	2,000	1,600	1,700	1,572	786	
TOTAL	5,500	5,200	5,700	5,392	1,540	

Detailed Account No. XIID.—INTEREST.—Interest on Provincial Loans and Advances.

Summary.	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.	Accounts, 1897–98.	Accounts, 8 months, 1898–99.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	
INTEREST ON ADVANCES TO CULTIVATORS	1,94,900	1,85,400	1,75,000	1,15,309	1,63,842	
INTEREST ON LOANS TO LANDHOLDERS, ETC.	40	200	200	357	...	
INTEREST ON LOANS TO MUNICIPAL AND OTHER PUBLIC CORPORATIONS (EXCLUDING PRESIDENCY CORPORATIONS)	53,560	55,900	55,300	54,458	28,066	
TOTAL	2,48,500	2,41,500	2,30,500	1,70,124	1,91,908	

Details.	Rate of Interest.	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.	Accounts, 1897–98.	Accounts, 8 months, 1898–99.	Explanatory Remarks.
Class I.							
INTEREST ON ADVANCES TO CULTIVATORS—							
Land Improvement Act XIX of 1883—							
Ordinary Loans	6·25	70,000					
Loans under Special Well Rules	3·00	36,000		81,000			
	4·00	37,000		39,000			
Loan under the revised rules	5·00	20,000		21,000			
		1,63,000	1,23,000	...		1,08,954	
Loans under the Agriculturists' Loans Act XII of 1884	6·25	30,000		1,41,000	1,12,821		
Do.	5·00	1,900		34,000	2,488	54,888	
		31,900	62,400			54,888	
TOTAL INTEREST ON ADVANCES TO CULTIVATORS		1,94,900	1,85,400	34,000	2,488	1,63,842	The Board of Revenue repeats the Budget for the Revised Estimate of the current year, but having regard to the actuals of the past and current years I have raised the Budget in the Revised by Rs. 10,000 for the present.
				1,75,000	1,15,309		
Class III.							
INTEREST ON LOANS TO LANDHOLDERS, ETC.—							
Shulagiri Estate	5·00	40	200	200	357	...	
Class IV.							
INTEREST ON LOANS TO MUNICIPAL AND OTHER PUBLIC CORPORATIONS (EXCLUDING PRESIDENCY CORPORATIONS)—							
Loans to Municipalities—							
Cuddapah Water-supply	4·25	370	380	380	383	188	
Kumbakónam Drainage	4·50	2,140	2,250	2,250	2,352	1,138	
Adóni Water-supply	4·25	2,520	2,580	2,580	2,636	1,290	
Ootacamund { Roads and Water-supply	4·50	2,220	2,380	2,380	2,441	1,188	
Ootacamund { Kandal Drainage	4·25						
Ootacamund { South Water-supply	4·25						
Coonoor { Market Sheds	4·50	360	380	380	401	190	
Coonoor { Drainage	4·25						
Coonoor { Do.	4·50						
Cochin Reclamation, Kalvetti	4·50	130	170	170	222	87	
Calicut Bridges	4·50	930	1,000	670	765	468	
Tellicherry Roads	4·25	110	130	130	151	64	
Máyavaram Markets and Sheds	4·25	180	200	200	206	96	
Tanjore Water-supply	4·25	6,980	7,250	7,250	7,517	3,878	
Madura Water-supply	4·25	7,590	7,760	7,760	7,915	3,624	
Trichinopoly Water-supply	4·25	4,910	5,090	5,090	5,281	2,547	
Kurnool Water-supply	4·25	2,730	2,830	2,820	2,636	1,425	
Dindigul Water-supply	4·25	1,330	1,350	1,350	1,379	677	
Conjeeveram Water-supply	4·25	5,260	5,360	5,360	5,227	2,679	
Tirupati	4·25	2,000	2,510	2,480	2,381	1,255	
Anakápalle	4·25	110	120	120	99	58	
Vizagapatam	4·25	8,790	8,960	8,680	7,849	4,484	
Cocanada	4·25	4,770	4,910	5,020	3,421	2,476	
		53,430	55,610	55,070	53,256	27,812	
Interest on Loans to District Boards—							
Saidapet Iron Girder Bridge	4·50	...	160	168	825	143	
Tellicherry Ghât Road	4·50	80	110	82	217	58	
Other Bodies	...	50	20	50	160	53	
		130	290	300	1,202	254	
		53,560	55,900	55,370	...	...	
Deduct—For rounding		...	...	70	...	...	
TOTAL		53,560	55,900	55,300	54,458	28,066	

DETAILED ACCOUNT No. XIIE.—INTEREST.—Interest on Government Securities.

	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.	Accounts, 1897–98.	Accounts, 8 months, 1898–99.	Explanatory Remarks.
PROVINCIAL	Rs. 2,500	Rs. 2,500	Rs. 2,500	Rs. 2,623	Rs. 2,449	
LOCAL.						
Local Funds Act V of 1884	50,400	45,100	53,900	45,435	26,015	
TOTAL	52,900	47,600	56,400	48,058	28,464	

XVIA.—LAW AND JUSTICE—COURTS OF LAW.

PROVINCIAL.	Detailed Account No.	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.	Accounts, 1897–98.		
Sale-proceeds of Unclaimed and Escheated Property	...	Rs. 20,000	Rs. 14,000	Rs. 15,000	Rs. 31,764	7,088	The actuals of 1897–98 include Rs. 18,000 on account of unclaimed property seized from a swindler in the Tinnevelly district.
Court-fees realised in Cash	XVIAa	20,000	18,000	18,000	20,524	10,569	
General Fees, Fines and Forfeitures	XVIAb	7,50,000	7,81,000	6,77,000	7,39,728	5,04,753	
Pleadership Examination Fees	...	5,000	6,620	5,000	4,550	6,615	
Miscellaneous Fees and Fines	XVIAc	3,000	5,300	3,000	3,996	3,996	
Miscellaneous	...	6,000	5,080	7,000	3,221	3,015	
					4,309		
TOTAL PROVINCIAL		8,04,000	8,30,000	7,25,000	8,04,096	5,36,035	
LOCAL.							
Of Local Fund Act V of 1884—General Fees, Fines and Forfeitures		23,000	23,000	...	23,997	15,868	These receipts which represent Fines realized under the Police Act by Bench Magistrates were included in the Budget Estimate of the current year under XXV. Miscellaneous since transferred here under instructions from the Comptroller-General.
TOTAL		8,27,000	8,53,000	7,25,000	8,28,093	5,51,903	

DETAILED ACCOUNT No. XVIAa.—LAW AND JUSTICE—COURTS OF LAW.—Court-fees realised in Cash.

Process Servers' and Ameens' Fees	300	200	300	250	152	
Recoveries on account of Pauper Suits	19,500	17,600	17,600	20,054	10,344	
Other Items	200	200	100	220	72	
TOTAL	20,000	18,000	18,000	20,524	10,568	

DETAILED ACCOUNT No. XVIAb.—LAW AND JUSTICE—COURTS OF LAW.—General Fees, Fines and Forfeitures.

Translation and Printing Fees	1,17,500	1,15,000	15,000	1,34,255	69,826	The receipts in 1897–98 were unusually high.
Other Fees			68,000			
Civil Courts	6,500	6,300	6,500	6,336	3,967	
Magisterial Fines	1,000	200	1,000	473	24	
Fines under sections 3 to 5, Towns Nuisance Act	6,05,000	6,30,000	5,70,000	5,78,568	4,11,741	Magisterial Fines suffered a fall last year and exhibit an increase in the current year. They are about Rs. 37,000 better than the corresponding actuals of last year.
Other Items	4,000	13,000	16,500	4,376	10,118	
	16,000	16,500		15,720	9,077	
TOTAL	7,50,000	7,81,000	6,77,000	7,39,728	5,04,753	

DETAILED ACCOUNT No. XVIAc.—LAW AND JUSTICE—COURTS OF LAW.—Miscellaneous Fees and Fines.

Fees from Notaries Public	500	700	300	398	478	
Pleaders' Admission Fees	400	350	1,000	478	275	
Fees for Petroleum Licenses, etc.	2,100	4,250	1,700	2,345	3,243	
TOTAL	3,000	5,300	3,000	3,223	3,996	

XVIB.—LAW AND JUSTICE—JAILS.

PROVINCIAL.	Detailed Account No.	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.	Accounts, 1897–98.		
Jails	XVIBa	25,000	22,000	25,000	20,682	14,199	The increase is anticipated by the Inspector-General of Prisons and has been approved by Government.
Jail Manufactures	...	4,30,000	4,30,000	4,10,000	4,29,060	2,36,345	
TOTAL		4,55,000	4,52,000	4,35,000	4,49,742	2,50,544	

Detailed Account No. XVIBa.—LAW AND JUSTICE—JAILS.—Jails.

	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts, 8 months, 1898-99.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	
Hire of Convicts	18,000	15,000	18,500	14,815	9,351	
Miscellaneous	7,000	7,000	6,500	5,867	4,848	
TOTAL	25,000	22,000	25,000	20,682	14,199	

XVII.—POLICE.

PROVINCIAL.	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts, 8 months, 1898-99.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.		
Police supplied to Railways	...	...	...	...	...	(a) 5,735	(a) This will disappear at the close of the year when the receipts are deducted from charges.
Police supplied to Municipal, Cantonment and Town Funds	...	400	400	400	437	306	
Police supplied to Public Departments, Private Companies and Persons	XVIIA	15,800	15,000	19,000	15,863	10,651	
Presidency Police	XVIIB	30,400	30,000	29,700	28,168	16,843	
Fees, Fines and Forfeitures	XVIIC	3,66,400	3,69,400	3,65,800	3,57,857	2,45,494	
Superannuation Receipts	...	1,000	1,100	1,100	835	737	
Miscellaneous	XVIID	33,000	41,100	32,000	34,814	28,535	
TOTAL		4,47,000	4,57,000	4,48,000	4,37,974	3,08,301	

Detailed Account No. XVIIA.—POLICE.—Supplied to Public Departments, Private Companies and Persons.

Private Persons	15,800					
Punitive Police, Malabar	...		16,030			(b) The additional Police for guarding the Musi flood bank was withdrawn.
Do. Nellore	(b) ...		...			(c) Further retention of the Kalugumalai additional Police was not sanctioned.
Do. Tinnevelly	(c) ...		220			
TOTAL	15,800	15,000	2,750	15,863	10,651	

Detailed Account No. XVIIB.—POLICE.—Presidency Police.

Police supplied to Public Depts., Private Companies and Persons	9,500		9,250		6,694	
Police supplied to Municipal Cantonment, etc., Town Funds	5,350		5,300	9,587	...	
Inspection of Boilers—				5,418		
Fees under Madras Act III of 1893	3,500		2,700		2,082	
Hackney Carriage Fees	3,000		3,300	2,731	...	
Forfeitures (Unclaimed Property)	800		800	2,814	...	
Other Fees	7,000		7,100	242	7,315	
Superannuation Receipts	600		600	6,128	440	
Recoveries of Clothing, Arms, Accoutrements, etc.	50		50	587	...	
Rent of Policemen's Huts	200		200	55	...	
Other Miscellaneous Receipts	400		400	210	312	
TOTAL	30,400	30,000	29,700	396	16,843	
				28,168		

Detailed Account No. XVIIC.—POLICE.—Fees, Fines and Forfeitures.

POLICE RECEIPTS.						
Fines under the Police Act	80					
Hackney Carriage and Drawers, etc., License Fees	(d) 3,000	100			68	
Forfeitures (Unclaimed Property)	20	3,000	20		1,166	(d) The Budget has been raised with reference to the actuals of the past year on account of the extension of the Hackney Carriage Act to Salem.
Training School Fees	(e) ...	...	2,460	94	...	(e) No receipts are expected as no recruits are likely to be enlisted for the Inspectors' grade as Court and School Inspectors, whose appointments are to be abolished, have to be absorbed into the force.
Inspection of Boilers—		...	20	2,999	...	
Recoveries from Municipalities	3,300	3,300	...	...	...	
TOTAL	6,400	6,400	3,300	660	1,234	
POUND FUND RECEIPTS.				2,950		
Fines on Stray Cattle	2,95,200		5,800	6,703		
Sale of Forfeited or Impounded Cattle	21,800	2,98,200			2,00,322	
Fees on account of Feeding	40,700	22,800	2,97,000		15,925	
Other Pound Receipts	2,300	40,000	24,000	2,87,794	26,415	
TOTAL	3,60,000	2,000	37,000	20,674	1,598	
TOTAL	3,66,400	3,63,000	2,000	40,539	2,44,260	
		3,69,400	3,60,000	2,147	2,45,494	
			3,65,800	3,51,154		
				3,57,857		

Detailed Account No. XVIID.—POLICE.—Miscellaneous.

	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts, 8 months, 1898-99.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	
Recoveries on account of Clothing	1,800	1,800	1,800	2,534	1,391	
Recoveries on account of Arms and Accoutrements	3,000	10,000	2,000	4,309	7,254	The Budget has been raised in the Revised owing to the expected return of a large quantity of ammunition and a large number of carbines to the arsenal.
Books	500	500	400	735	173	
Sale-proceeds of Unserviceable Articles	1,600	1,600	1,600	1,586	797	
Rent of Policemen's Huts	22,900	22,900	22,700	22,847	15,259	
Other Miscellaneous Receipts	3,200	4,300	3,500	2,803	3,661	
TOTAL	33,000	41,100	32,000	34,814	28,535	

XIX.—EDUCATION.

	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.		
Provincial.		Rs.	Rs.	Rs.	Rs.		
Fees, Government Colleges, General	XIXA	55,000	50,000	58,000	52,173	(a) 26,237	(a) The Budget has been reduced in the Revised with reference to past and present actuals.
Fees, Government Colleges, Professional	XIXB	72,000	71,000	71,700	69,922	36,507	
Fees, Schools, General	XIXC	24,000	21,000	25,000	18,822	(a) 12,161	
Fees, Schools, Special	XIXD	10,500	12,500	10,100	12,615	7,573	
Contributions	XIXE	1,500	1,500	1,600	1,509	200	
Miscellaneous	XIXF	1,29,000	63,000	28,600	24,475	42,520	The increase in the proposed estimates is due to the inclusion of the sale proceeds of aluminium articles manufactured at the School of Arts.
Total Provincial		2,92,000	2,19,000	1,95,000	1,79,516	1,25,193	
Local.							
Fees, Schools, General	XIXC	2,28,000	2,22,000	2,24,100	2,14,629	1,38,819	
Fees, Schools, Special	XIXD	400	400	400	389	233	
Income from Endowments	...	700	700	200	1,111	507	
Contributions	XIXE	3,500	3,300	3,500	3,075	2,257	
Miscellaneous	XIXF	9,400	9,600	15,800	12,971	2,900	
Total Local		2,42,000	2,36,000	2,44,000	2,32,175	1,44,716	
TOTAL		5,34,000	4,55,000	4,39,000	4,11,691	2,69,914	

Detailed Account No. XIXA.—EDUCATION.—Fees, Government Colleges, General.

Presidency College	32,300		35,000		
Rajahmundry College	7,000		7,000		
Kumbakónam College	11,500		11,500		
Mangalore College	4,200		4,500		
TOTAL	55,000	50,000	58,000	52,173	26,237

Detailed Account No. XIXB.—EDUCATION.—Fees, Government Colleges, Professional.

Law College	60,000		62,000		29,832
College of Engineering	11,000	60,000	9,000	59,567	5,717
College of Agriculture	500	9,800	500	9,307	530
Teachers' College	500	700	200	558	428
TOTAL	72,000	71,000	71,700	69,922	36,507

MADRAS—REVENUE AND RECEIPTS.

Detailed Account No. XIXC.—EDUCATION.—Fees, Schools, General.

	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts, 8 months, 1898-99.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	
PROVINCIAL.						
Fees, Primary Schools—						
For Boys	1,700	1,800	1,700	1,838	1,123	
For Girls	700		700		11,038	
Fees, Secondary Schools—						
For Boys	19,600	19,200	20,200	16,984	12,161	The decrease is based on actuals.
For Girls	2,000		2,400		1,38,819	
TOTAL PROVINCIAL	24,000	21,000	25,000	18,822	1,50,980	
LOCAL	2,28,000	2,22,000	2,24,100	2,14,629		
TOTAL	**2,52,000**	**2,43,000**	**2,49,100**	**2,33, 51**		

Detailed Account No. XIXD.—EDUCATION.—Fees, Schools, Special.

PROVINCIAL.						
Training Schools	500	2,800	500	2,927	1,822	
School of Engineering	7,000	7,400	6,500	7,024	4,356	
School of Commerce	800		900		1,395	
School of Arts	2,000	2,300	2,000	2,664		
Other Technical Schools	200		200			
TOTAL PROVINCIAL	10 500	12,500	10,100	12,615	7,573	
LOCAL	400	400	400	389	233	
TOTAL	**10,900**	**12,900**	**10,500**	**13,004**	7,806	

Detailed Account No. XIXE.—EDUCATION.—Contributions.

PROVINCIAL.						
From Municipalities	300		300		200	
From the Maharaja of Jeypore and Singapore and the Zemindar of Parlakimedi						
TOTAL PROVINCIAL	1,200					
LOCAL.	1,500	1,500	1,300			
From Municipalities			1,600	1,509		
From Private Individuals	1,900	1,700			2,257	
TOTAL LOCAL	1,600	1,600	2,100			
	3,500		1,400		2,457	
TOTAL	**5,000**	3,300	3,500	3,075		
		4,800	5,100	4,584		

Detailed Account No. XIXF.—EDUCATION.—Miscellaneous.

PROVINCIAL.						
Sale of Books	50	10			3	
Sales at the School of Arts	1,06,000	40,000	50	58	27,609	The increase is due to larger sales of aluminum ware.
Sales at other Technical Schools and Classes	100		6,500		2,016	
Farm and other Receipts, College of Agriculture	4,900	4,590	100	5,217	1,687	
Receipts, Reformatory School	2,500	2,500	4,500	5,223	6,732	
Teachers' Certificate Examination Fees	11,000	10,000	2,500	2,215	443	
Fees for Registration of Copyrights	650	600	9,000	9,377	4,030	
Miscellaneous	3,800	5,300	650	594		
TOTAL PROVINCIAL			5,300	1,791		
LOCAL	1,29,000	63,000	28,600	24,475	42,520	
TOTAL	9,400	9,600	15,800	12,971	2,900	
	1,38,400	**72,600**	44,400	37,446	**45,420**	

XX.—MEDICAL.

	Detailed Account No.	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.	Accounts, 1897–98.	Accounts, 8 months, 1898–99.	Explanatory Remarks.
PROVINCIAL.		Rs.	Rs.	Rs.	Rs.	Rs.	
Medical College Fees	XXA	14,000	16,000	14,000	15,557	9,284	
Hospital Receipts		22,000	25,000	25,000	21,587	17,081	
Lunatic Asylum Receipts		17,000	18,500	15,000	18,411	12,464	
Medicines sold by Civil Surgeons (*a*)		200	100	800	243	5	
Contributions		45,800	45,400	43,600	69,619	2,651	
Miscellaneous		2,000	3,000	3,000	2,222	1,988	
Deduct—For rounding		1,01,000 ...		1,04,400 *400*			
TOTAL PROVINCIAL		1,01,000	1,03,000	1,04,000	1,27,639	43,473	
LOCAL.							
LOCAL FUNDS ACT V OF 1884.							
Hospital Receipts	XXA	500	1,400	700	370	1,210	
Medicines sold by Civil Surgeons		3,200	3,000	2,800	3,283	2,082	
Income from Endowments		1,900	1,000	2,100	916	562	
Contributions		23,400	23,600	22,800	32,642	9,921	
Miscellaneous		20,000	18,000	8,600	16,058	11,875	The increase in the proposed estimates is due to a change in classification, by which income from private scavenging fees and sale-proceeds of manure and street sweepings were transferred from "XXV. Miscellaneous" to this head.
TOTAL LOCAL		49,000	47,000	37,000	53,269	25,650	
TOTAL		1,50,000	1,55,000	1,41,000	1,80,908	69,123	

(*a*) Includes also those sold by District Medical and Sanitary Officers.

DETAILED ACCOUNT NO. XXA.—MEDICAL.—Contributions.

PROVINCIAL.							
Contributions on account of—							
Medical College						109	
Sanitary Inspection		15,000	15,000	15,000	16,250	68	
Sanitary Engineer's Establishment		7,300	7,000	7,000	7,324	...	This is under Comptroller-General's instructions now shown by deduction from charges.
Cutler's Establishment, Medical Store Depot		...	...	1,400	22,020	...	
Reserve Staff of Medical Subordinates		...	...	...	...	...	
For the Maintenance of Government Hospitals and Dispensaries, Madras Municipality		1,700	1,600	1,400	2,166		
For Medical Subordinates		20,000	20,000	20,000	20,000	2,474	
		1,800	1,800	1,850	1,850		
Deduct—For rounding		45,800 ...		46,650 *50*			
TOTAL PROVINCIAL		45,800	45,400	46,600	69,619	2,651	
LOCAL.							
From Municipalities		6,400	6,000	6,000			
From Private Individuals		17,000	17,600	16,800			
TOTAL LOCAL		23,400	23,600	22,800	32,642	9,921	
TOTAL		69,200	69,000	69,400	1,02,261	12,572	

XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Detailed Account No.	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.	Accounts, 1897–98.	Accounts, 8 months, 1898–99.
PROVINCIAL.		Rs.	Rs.	Rs.	Rs.	Rs.
Botanical and other Public Garden Receipts	XXIA	2,600	3,700	3,700	3,598	3,076
Veterinary and Stallion Receipts		...	400	...	377	374
Cinchona Plantations	XXIB	1,20,000	80,000	1,00,000	98,475	35,681
Receipts on account of Experimental Cultivation		...	200	...	2	173
Receipts on account of Public Exhibitions and Fairs		...	100	...	19	12
Emigration Fees	XXIC	8,000	8,000	8,000	8,247	7,749
Inland Labour Transport Fees		100	100	100	164	...
Examination Fees	XXID	1,23,500	1,25,400	1,14,500	1,16,993	1,13,282
Miscellaneous	XXIE	800	1,100	700	583	694
TOTAL		2,55,000	2,19,000	2,27,000	2,28,458	1,61,041

XXII.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES.

	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts, 8 months, 1898-99.	Explanatory Remarks.
IMPERIAL.							
Subscriptions to the Military Fund	XXIIA	Rs. 9,000	Rs. 12,000	Rs. 14,000	Rs. 17,136	Rs. 4,549	These subscriptions are decreasing with the retirement of old members.
Subscriptions to the Military Orphan Fund	...	200	200	200	284	105	
Subscriptions to the Medical Retiring Fund	...	2,800	2,800	3,200	3,175	1,545	
Subscriptions under the Indian Civil Service Family Pension Regulations	...	40,000	36,000	38,000	33,155	20,035	These subscriptions show a progressive increase with the admission of new members to the service, but Budget was too high.
Contributions for Pensions and Gratuities	XXIIB	28,000	33,000	33,700	32,915	22,336	
		5,000	7,000	6,900	3,479	1,675	
TOTAL IMPERIAL		85,000	91,000	96,000	90,144	50,245	
PROVINCIAL.							
Contributions for Pensions and Gratuities	XXIIB	61,900	60,000	53,900	52,708	37,525	
Miscellaneous	...	100	...	100	...	...	
TOTAL PROVINCIAL		62,000	60,000	54,000	52,708	37,525	
LOCAL.							
Contributions for Pensions and Gratuities	XXIIB	1,000	1,000	2,000	307	179	
TOTAL		1,48,000	1,52,000	1,52,000	1,43,159	87,949	

DETAILED ACCOUNT No. XXIIA.—SUPERANNUATION.—Subscriptions to the Military Fund.

Subscriptions to the Military Fund, Bengal	500				270	
Subscriptions to the Military Fund, Madras	7,700	500	500	365	3,692	
Subscriptions to the Military Fund, Bombay	800	10,700	12,700	15,943	587	
		800	800	828		
TOTAL	9,000	12,000	14,000	17,136	4,549	

DETAILED ACCOUNT No. XXIIB.—SUPERANNUATION.—Contributions for Pensions and Gratuities.

IMPERIAL.						
Contributions of Officers lent to the South Indian Railway Company.	5,000	7,000	6,900	3,479	1,675	
PROVINCIAL.						
Contributions of Officers lent to Foreign Service	16,100	15,200	12,000	11,583	11,877	The increase is due to the appointment of a Civilian Collector for Vizianagram Zemindari.
Contributions of Persons employed by the Court of Wards	12,000	12,000	11,000	11,941	6,936	
Contributions of Persons employed in the Special Fund Establishments	100				62	
Contributions of Persons employed in the District, etc., Boards	29,000	100	12	13	15,578	These are rising owing to a more general employment of Government servants under article 864 of the Civil Service Regulations.
Contributions of Persons employed in the Municipalities	(a) 1,900	28,000	28,000	26,082	1,195	
Contributions for Pensions of the Additional Translators of High Court	384	1,900	900	828	256	
Contributions of Persons employed by the Harbour Trust Board	960	384	384	384	649	
Annuity Deductions of Covenanted Civilians lent to Native States, etc., for short terms	(a) 1,000	960	964	965	881	(a) Raised with reference to the actuals of the current year.
Refund of Gratuity, Pensions and Bonus	456	1,000	300	516	91	
		456	340	416		
TOTAL PROVINCIAL	61,900	60,000	53,900	52,708	37,525	
LOCAL.						
Contribution towards Local Fund Pension	1,000	1,000	2,000	307	179	
TOTAL	67,900	68,000	62,800	56,494	39,379	

XXIII.—STATIONERY AND PRINTING.

	Detailed Account No.	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.	Accounts, 1897–98.	Accounts, 8 months, 1898–99.	Explanatory Remarks.
IMPERIAL.		Rs.	Rs.	Rs.	Rs.	Rs.	
Stationery Receipts	XXIIIA	14,000	7,000	17,000	5,077	4,827	
Sale of Gazettes and other Publications	XXIIIB	200	100	400	206	38	
Other Press Receipts	XXIIIC	500	900	3,000	370	719	
		14,700		20,400		5,584	The Budget has been reduced in the Revised with reference to the actuals of the past and current years.
Add or *Deduct*—For rounding		300		*400*			
TOTAL IMPERIAL		15,000	8,000	20,000	5,653		
PROVINCIAL.							
Stationery Receipts	XXIIIA	23,300	36,000	34,600	35,022	22,615	
Sales of Gazettes and other Publications	XXIIIB	56,300	55,000	63,200	55,555	22,917	
Other Press Receipts	XXIIIC	24,000	20,000	30,500	22,311	10,721	
		1,03,600		1,28,300		56,253	
Add or *Deduct*—For rounding		400		*300*			
TOTAL PROVINCIAL		1,04,000	1,11,000	1,28,000	1,12,888	61,637	
TOTAL		1,19,000	1,19,000	1,48,000	1,18,541		

DETAILED ACCOUNT NO. XXIIIA.—STATIONERY AND PRINTING.—Stationery Receipts.

IMPERIAL.						
Stationery supplied to State Railways	14,000	7,000	17,000	5,077	4,827	
PROVINCIAL.						
Sale-proceeds of Stationery	20,700	33,000	32,000	32,673	26,270	Hitherto the stationery supplied to District Boards has been paid for in cash, but from next year under instructions from the Comptroller-General its value is to be adjusted under 30. Stationery and Printing—Stationery supplied from Central Stores—Local.
Sale-proceeds of Stationery Boxes, etc.	1,400	1,800	1,300	1,242	1,606	
Sale-proceeds of Service Registers	1,200	1,200	1,300	1,107	739	
TOTAL PROVINCIAL	23,300	36,000	34,600	35,022	22,615	
TOTAL	37,300	43,000	51,600	40,099	27,442	

DETAILED ACCOUNT NO. XXIIIB.—STATIONERY AND PRINTING.—Sales of Gazettes, etc.

IMPERIAL.						
Sale of Civil Account and Public Works Codes	200	100	400	206	38	
PROVINCIAL.						
Subscription to Gazettes, etc. — Madras, Secretariat Press	4,300	4,000	4,650	4,196	1,435	
Subscription to Gazettes, etc. — District Treasuries, Secretariat Press	500	500	500	398	279	
Subscription to Gazettes, etc. — " " Collectorate Presses	6,800	7,200	6,600	7,288	2,858	
Indian Law Reports — Madras, Secretariat Press	15,000	14,000	14,000	14,709	3,042	
Indian Law Reports — District Treasuries, Secretariat Press	15	...	50	9	...	
Sale of Acts and Books, etc. — Madras, Secretariat Press	4,185	5,300	4,500	4,157	4,383	
Sale of Acts and Books, etc. — District Treasuries, Secretariat Press	15,000	14,500	15,500	14,982	6,806	
Sale of Acts and Books, etc. — " " Collectorate Presses	4,500	4,500	11,400	4,920	2,102	The decrease is based on actuals.
Sale of Acts and Books, etc. — High Court	3,000	5,000	6,000	4,896	1,369	
Sale of Acts and Books, etc. — Do. —other Courts	3,000				643	
TOTAL PROVINCIAL	56,300	55,000	63,200	55,555	22,917	
TOTAL	56,500	55,100	63,600	55,761	22,955	

DETAILED ACCOUNT NO. XXIIIC.—STATIONERY AND PRINTING.—Other Press Receipts.

IMPERIAL.						
Other Press Receipts (State Railways)	(a) 500	900	3,000	370	719	(a) The decrease is due to the discontinuance of the supply of printed forms to the State Railways by the Superintendent, Government Printing, India.
PROVINCIAL.						
Private work done by Government or Jail Presses. — Secretariat Press	(b) 5,000		6,000	4,454		
Private work done by Government or Jail Presses. — Collectorate Presses	5,500		7,700	5,491		(b) These receipts show a decline owing to less amount of work done by Government for Municipalities, etc.
Private work done for Municipalities, etc. — Secretariat Press	(b) 7,000		10,000	6,539		
Advertisements and Miscellaneous — Secretariat Press	6,000		6,000	5,646	10,721	
Advertisements and Miscellaneous — Collectorate Presses	500		800	181		
TOTAL PROVINCIAL	24,000	20,000	30,500	22,311	11,440	
TOTAL	24,500	20,900	33,500	22,681		

XXV.—MISCELLANEOUS.

	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts, 8 months, 1898-99.	Explanatory Remarks.
IMPERIAL.		Rs.	Rs.	Rs.	Rs.	Rs.	
Premium on Bills	...	17,400	17,400	20,000	18,340	12,573	
Unclaimed Bills of Exchange of more than three years' standing	...	100	100	100	127	...	
Percentages chargeable on European Stores for Provincial and Local Funds, etc.	...	9,500	10,500	8,900	10,472	2,454	
TOTAL IMPERIAL		27,000	28,000	29,000	28,939	15,027	
PROVINCIAL.							
Unclaimed Deposits						1,834	
Treasure Trove						359	
Sale of old Stores and Materials	XXVA	55,000	55,000	50,000	67,310	1,733	
Sales of Land and Houses, etc.		600	500	800	587	...	
Sale-Proceeds of Durbar Presents		3,500	3,000	3,500	2,890	...	
Fees for Government Audits	XXVB	100	...	100	... 772	5,464	
Contributions	XXVC	...	...	...	7,410	13,720	
Rents	XXVD	8,000	8,000	8,300	75,574	30	
Miscellaneous Fees, Fines and Forfeitures	XXVE	76,700	77,700	75,000	45	14,038	
Pearl Fishery Receipts	XXVF	100	100	100	25,411	15,612	
Miscellaneous	XXVG	24,500	24,200	25,100	16,566	4,771	
		22,600	16,300	16,600	5,993		
		5,900	7,200	6,000			
Deduct—For rounding		1,97,000	1,92,000	1,85,500		57,566	
TOTAL PROVINCIAL		...	...	500			
LOCAL.		1,97,000	1,92,000	1,85,000	2,02,558		
Contributions	XXVC					1,939	
Rents	XXVD	4,200	4,200	13,700	5,902	2,98,658	
Miscellaneous Fees, Fines and Forfeitures	XXVE	4,48,200	4,37,000	4,12,000	4,59,285	19,730	
Miscellaneous	XXVG	28,800	29,200	55,000	30,363	53,391	
		1,26,000	1,31,300	1,24,400	1,29,025		
Add or *Deduct*—For rounding		6,07,200	6,01,700	6,05,100		3,73,718	
		200	300	100			
TOTAL LOCAL		6,07,000	6,02,000	6,05,000	6,24,575	4,46,311	
TOTAL		8,31,000	8,22,000	8,19,000	8,56,072		

* One per cent. chargeable on Stores for Provincial and Local Funds, etc.; two per cent. chargeable on English Stores for departmental charges.

DETAILED ACCOUNT No. XXVA.—MISCELLANEOUS.—Unclaimed Deposits.

Unclaimed Deposits	53,000	53,000	48,000	65,491	1,714
Unclaimed Currency Notes	2,000	2,000	2,000	1,819	120
TOTAL	55,000	55,000	50,000	67,310	1,834

DETAILED ACCOUNT No. XXVB.—MISCELLANEOUS.—Fees for Government Audits.

PROVINCIAL.					
Accounts of Harbour Trust Board	1,000	1,000	1,000	1,077	
Accounts of Lawrence Asylum Press, Madras Branch	200	200	200	400	
Accounts of Lawrence Asylum Press, Ootacamund Branch	200	400	200	... 350	
Accounts of Civil Orphan Asylum	350	350	350	320	
Accounts of Official Assignee	350	320	400	1,400	
Accounts of Administrator-General	1,400	1,400	1,400	200	
Accounts of Court of Wards	175	175	150	250	
Accounts of Madras University	250	250	250	1,600	
Accounts of Emigration, Natal	1,600	1,600	1,600		
Accounts of Emigration, Mauritius				1,590	
One-eighth per cent. Commission on Sale and Purchase of Government Securities	2,175	2,005	2,450	300	
Accounts of the Official Trustee	300	300	300		
TOTAL	8,000	8,000	8,300	7,410	5,464

MADRAS—REVENUE AND RECEIPTS.

Detailed Account No. XXVC.—MISCELLANEOUS.—Contributions.

	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts, 8 months, 1898-99.	Explanatory Remarks.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	
Contributions from the Madras Municipality	50,000	50,000	50,000	50,000	...	
Recoveries from Mofussil Municipalities on account of Cost of Local Funds Controlling Establishments in the Local and Municipal Department	16,000	17,000	15,400	25,574	10,970	
Accountant-General's Office	6,700	6,700	7,100		2,750	
Recovery from the Madras Municipality	3,000	3,000	2,500		...	
Recovery from the Bangalore Municipality	1,000	1,000	...	...	13,720	
TOTAL PROVINCIAL	76,700	77,700	75,000	75,574		
LOCAL.						
Municipal Contributions	200	200	300		105	
Voluntary Contributions	4,000	4,000	13,400		1,834	
TOTAL LOCAL	4,200	4,200	13,700	5,902	1,939	The Budget Estimate of the current year was pitched too high.
TOTAL	80,900	81,900	88,700	81,476	15,659	

Detailed Account No. XXVD.—MISCELLANEOUS.—Rents.

PROVINCIAL	100	100	100	45	30	
LOCAL.						
Local Funds under Act V of 1884—						
Choultry Rents	2,70,100	2,60,000	2,43,500		1,83,095	
Market Rents	1,70,300	1,70,000	1,66,000		1,10,720	
Miscellaneous endowed Institutions	3,400	7,000	2,500		4,843	
Income from Slaughter Houses	1,200					
Income from Cart Stands	3,200					
TOTAL LOCAL	4,48,200	4,37,000	4,12,000	4,59,285	2,98,658	The increase is based on actuals.
TOTAL	4,48,300	4,37,100	4,12,100	4,59,330	2,98,688	

Detailed Account No. XXVE.—MISCELLANEOUS.—Miscellaneous Fees, Fines and Forfeitures.

PROVINCIAL.						
Marriage and Burial Fees	...	...	50	11	...	
Fees for the Registry of Passports	10	10	50	7	2	
Fees for stamping Weights and Measures	23,000	23,000	23,000	23,008	13,126	
Other items	1,490	1,190	2,000	2,385	910	
TOTAL PROVINCIAL	24,500	24,200	25,100	25,411	14,038	
LOCAL.						
Local Funds under Act V of 1884—						
Fines under Police Act	...	...	23,000		...	
Pandal Fees	7,600	7,600	6,000		5,316	Transferred to XXVI-A. Law and Justice—Courts of Law.
Slaughter-house Fees	...	...	1,000		...	
Other Fees and Fines	21,200	21,600	25,000		14,414	Transferred to Rents.
TOTAL LOCAL	28,800	29,200	55,000	30,363	19,730	
TOTAL	53,300	53,400	80,100	55,774	33,768	

Detailed Account No. XXVF.—MISCELLANEOUS—Pearl Fishery Receipts.

Chank Fishery receipts	16,000	16,000	16,000	16,475	15,409	
Pearl Fishery receipts	...	300	...	91	203	
Hire of vessels (S.S. "Margaretta" and "Irene")	(a) 6,500	...	500	...	...	(a) This represents anticipated realization from possible hire of S.S. "Margaretta" by the Presidency Port Officer to officers of the Salt Department and the Collector of Malabar for the Laccadives.
Sale-proceeds of Vessels and Stores	100	...	100	...	...	
TOTAL	22,600	16,300	16,600	16,566	15,612	

Detailed Account No. XXVG.—MISCELLANEOUS.—Miscellaneous.

PROVINCIAL.						
Recoveries on account of Law Charges	1,200	2,500	1,000	1,188	2,001	
Sale of Wild Animals destroyed	3,400	3,100	4,000	3,187	1,986	
Sale of Books	300	300	500	311	183	
Other items	1,000	1,000	500	1,307	601	
TOTAL PROVINCIAL	5,900	7,200	6,000	5,993	4,771	

DETAILED ACCOUNT No. XXVG.—MISCELLANEOUS.—Miscellaneous.—*contd.*

	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts, 8 months, 1898-99.	Explanatory Remarks.
LOCAL.	Rs.	Rs.	Rs.	Rs.	Rs.	
Lapsed Deposits	...	...	...	...	268	
Village Service Fund	...	1,300	...	1,195	...	
Road Fund—Bhadrachalam and Rekapalle Taluks	...	...	...	...	...	
Sale of Avenue Clippings	...	...	133	...	...	
Sale-proceeds of old Stores, etc.	1,14,000	1,10,000	1,08,000	1,18,052	53,123	The Budget has been raised in the Revised with reference to the actuals of the past and current years.
Sundry Receipts	12,000	20,000	300	203		
			16,000	9,575		
Deduct—For rounding			1,24,433			
			33			
TOTAL LOCAL	1,26,000	1,31,300	1,24,400	1,29,025	53,391	
TOTAL	1,31,900	1,38,500	1,30,400	1,35,018	58,162	

XXIX.—IRRIGATION—MAJOR WORKS.

	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts, 8 months, 1898-99.	Explanatory Remarks.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.		
Portion of Land Revenue due to Irrigation (transferred from "I—Land Revenue," page 6)	72,15,000	71,47,000	67,94,000	67,51,297	5,118	

XXX.—MINOR WORKS AND NAVIGATION.

	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts, 8 months, 1898-99.	Explanatory Remarks.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.		
In Charge of Civil Officers—						
Receipts on account of Minor Irrigation Works	10,000	9,000	11,000	9,134	2,952	

XXXII.—CIVIL WORKS.

	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts, 8 months, 1898-99.	Explanatory Remarks.
PROVINCIAL.		Rs.	Rs.	Rs.	Rs.		
In Charge of Civil Officers	XXXIIA	4,000	4,000	4,000	3,903	2,952	
LOCAL.							
In Charge of Civil Officers	XXXIIA	10,20,000	10,16,000	10,06,000	10,15,301	6,12,960	
TOTAL		10,24,000	10,20,000	10,10,000	10,19,204	6,15,912	

DETAILED ACCOUNT No. XXXIIA.—CIVIL WORKS.—In Charge of Civil Officers.

	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts, 8 months, 1898-99.	Explanatory Remarks.
PROVINCIAL.						
Cemetery Receipts	3,800	3,800	3,500	3,614	2,852	
Miscellaneous	200	200	500	289	100	
TOTAL PROVINCIAL	4,000	4,000	4,000	3,903	2,952	
LOCAL.						
Tolls	7,71,500	7,85,000	7,45,500	7,71,155	4,56,252	
Ferry Receipts	1,86,300	1,87,000	1,81,500	1,78,228	1,24,319	
Sales of Buildings	1,600	1,200	4,500	2,186	192	
„ Tools and Plant	2,000	3,000	2,000	2,424	1,893	
„ old Materials	1,700	2,000	2,000	1,757	1,605	
Contributions { Municipalities	9,300	500	36,000	900	173	
Contributions { Private Individuals	26,000	15,000	10,000	26,247	12,996	
Refunds of Expenditure	2,500	2,300	3,500	5,490	1,809	
Irrigation Cess Fund	50	50	50	51	13	
Village Cess Fund	...	...	...	...	...	
Bhadrachalam Road Fund	650	750	800	684	416	
Miscellaneous	17,000	18,700	20,000	25,779	12,934	
Rents	1,400	500	...	...	358	
Add—For rounding			10,05,850			
			150			
TOTAL LOCAL	10,20,000	10,16,000	10,06,000	10,15,301	6,12,960	The available actuals of the current year are about Rs. 1,000 better than those of the previous year.

CIVIL BUDGET ESTIMATE OF EXPENDITURE FOR THE YEAR 1899-1900.

1.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.	Accounts, 1897–98.	Accounts, 8 months, 1898–99.	Explanatory Remarks.
IMPERIAL.						
IMPERIAL HEADS.						
Salt	Rs. 15,000	Rs. 10,000	Rs. 15,000	Rs. 6,974	Rs. 3,574	
Customs—						
Refunds	45,000	45,000	39,700	49,143	22,287	
Drawbacks	7,000	7,000	7,300	3,791	5,207	
	52,000	52,000	47,000	52,934	27,494	
TOTAL IMPERIAL HEADS	67,000	62,000	62,000	59,908	31,063	
DIVIDED HEADS, IMPERIAL SHARE.						
Land Revenue	84,700	(a) 1,02,000	84,700	1,01,118	76,932	(a) The Budget has been raised in the Revised with reference to the actuals of the past and current years. There have been very large refunds in the Gódávari district chiefly on account of erroneous credits of Land Revenue and Cess in the current and previous years.
Stamps	26,000	26,000	27,500	26,059	17,850	
Excise	13,500	(b) 33,000	2,250	16,966	24,638	
Assessed Taxes	11,500	11,800	11,000	8,941	6,979	(b) The excess in the Revised Estimate represents chiefly refund of an erroneous credit of Rs. 20,000 to V. Excise instead of to Deposits in the South Canara district and that of Rs. 5,000 to Messrs. Parry & Co., on account of duty on spirits paid by them in the previous year.
Forest	4,300	4,200	4,750	4,236	2,728	
Registration	2,000	2,000	1,800	1,652	1,166	
TOTAL DIVIDED HEADS, IMPERIAL SHARE	1,42,000	1,79,000	1,32,000	1,58,972	1,30,295	
TOTAL IMPERIAL	2,09,000	2,41,000	1,94,000	2,18,880	1,61,363	
PROVINCIAL.						
DIVIDED HEADS, PROVINCIAL SHARE.						
Land Revenue	28,300	(a) 34,000	28,300	33,706	25,645	
Stamps	78,000	78,000	82,500	78,178	53,551	
Excise	4,500	(b) 11,000	750	5,655	8,213	
Assessed Taxes	11,500	11,800	11,000	8,941	6,979	
Forest	4,200	4,200	4,750	4,236	2,727	
Registration	2,000	2,000	1,700	1,652	1,166	
Add—For rounding	1,28,500 500	...	...	...	98,281	
TOTAL PROVINCIAL	1,29,000	1,41,000	1,29,000	1,32,368		
LOCAL.						
Provincial Rates—						
Local Funds Act V of 1884	4,500	7,200	6,700	9,266	3,467	
Village Service Funds	1,350	2,650	1,260	2,581	1,610	
Irrigation Cess Fund	150	150	40	42	118	
TOTAL LOCAL	6,000	10,000	8,000	11,889	5,195	
TOTAL	3,44,000	3,92,000	3,31,000	3,63,137	2,64,839	

2.—ASSIGNMENTS AND COMPENSATIONS.

	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts, 8 months, 1898-99.	Explanatory Remarks.
Imperial.		Rs.	Rs.	Rs.	Rs.	Rs.	
Inamdars and other Grantees		9,400	11,800	10,100	7,381	9,271	The Revised Estimate includes arrears.
Pensions in lieu of Resumed Lands	2A	2,11,000	2,14,000	2,11,900	2,08,772	1,30,383	
Malikana	2B	2,70,500	2,80,000	2,72,800	2,54,355	1,61,137	
Miscellaneous Land Revenue Compensation		5,400	5,400	5,400	5,400	7,181	The Excess in the eight months' actuals of the current year represents amount which will be adjusted by deduction from Land Revenue receipts at the close of the year.
Salt Compensations	2C	4,88,000	5,26,000	4,88,000	4,49,142	3,74,741	
Excise Compensations	2D	4,650	3,650	4,600	4,580	63	
Customs Compensations (to Travancore and Cochin States)		1,45,000	1,45,000	1,45,000	1,43,946	1,44,181	
Miscellaneous Compensations	2E	20,050	20,150	19,200	20,283	14,797	
TOTAL		11,54,000	12,06,000	11,57,000	10,93,859	8,41,754	

Detailed Account No. 2A.—ASSIGNMENTS AND COMPENSATIONS.—Pensions in lieu of Resumed Lands.

	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		
EXCEEDING Rs. 5,000 PER ANNUM.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Enumula Mallu Doragaru, Ex—Man. Subadar of Tottapalli Estate in Gódávari	12,218		12,218		12,218		12,218		
K. Ramachandra Razu	6,000		6,000		6,000		6,000		
Kalidindi Daivaprasada Kumara Lakshmi Narasimha Razu, Gódávari	5,460		5,460		5,460		5,460		
Vasireddi Venkata Lakshminarasamma in Kistna	12,000		12,000		12,000		(a)15,000		(a) Includes arrears left undrawn during the previous year.
M. Venkata Narasinga Row, Kistna	9,600		9,600		9,600		9,600		
Doddamma Arasu in South Canara	6,019		(b)10,031		6,019		2,007		(b) Provides for arrears unclaimed in the previous year.
Rananta Arasu, South Canara	11,788		11,788		11,788		11,788		
Add—For rounding	63,085		...		63,085				
	15		...		15				
TOTAL EXCEEDING Rs. 5,000 PER ANNUM		63,100		67,097		63,100		62,073	43,641
NOT EXCEEDING Rs. 5,000 PER ANNUM		1,47,900		1,46,903		1,48,800		1,46,699	86,742
TOTAL		2,11,000		2,14,000		2,11,900		2,08,772	1,30,383

Detailed Account No. 2B.—ASSIGNMENTS, &c.—Malikana.

EXCEEDING Rs. 5,000 PER ANNUM.									
Kiyakke Kovilakath Manavikraman *alias* Zamorin or 1st Raja in Malabar	69,663		69,663		69,663		69,663		
Pudia Kovilakath Virarayan Cheria Ettan Tamburan *alias* 2nd Raja in Malabar	15,000		15,000		15,000		15,000		
Pudia Kovilakath Manavikraman *alias* Efathiralpad or 3rd Raja of Calicut, Malabar	7,000		7,000		7,000		7,000		
Kizha-Kanaladathil Kunjee Kombi Achan *alias* Shekhari Varma Valia Raja of Malabar	12,398		21,696		12,398		(c) 3,100		(c) The decrease in the actuals is due to the non-drawal of the allowance in consequence of the death of the pensioner on the 20th August 1897. The Revised Estimate for 1898-99 has consequently been increased by the undrawn balance.
Parlatri Shangara Varma Valia Raja of Kuttipuram	13,801		13,801		13,801		13,801		
Ayiranazhi Kovilakom Ponnu Unni *alias* Vallabha Rama Raja, Malabar	15,844		15,844		15,844		15,844		
Chirakkal Kovilakath Kerala Varma Valia Raja, Malabar	12,475		12,475		12,475		12,475		
Sri Devi Rani *alias* Pudia Kovilagam Valia Tamburatti, Malabar	9,000		9,000		9,000		9,000		
Kiyakke Kovilagam Viyatham Maha Devi *alias* Valia Tamburatti, Malabar	9,000		9,000		9,000		9,000		
Padenhari Kovilagam Valia Tamburatti Veyathan Nothi	9,000		9,000		9,000		9,000		
Add—For rounding	1,73,181		...		1,73,181				
	19		...		19				
TOTAL EXCEEDING Rs. 5,000 PER ANNUM		1,73,200		1,82,479		1,73,200		1,63,883	95,839
NOT EXCEEDING Rs. 5,000 PER ANNUM		97,300		97,521		99,600		90,472	65,248
TOTAL		2,70,500		2,80,000		2,72,800		2,54,355	1,61,137

Detailed Account No. 2C.—ASSIGNMENTS AND COMPENSATIONS.—Salt Compensations.

Compensation to the French Government under Convention of 1815	4,26,000		4,26,000		4,26,000		4,26,000		3,19,500
Salt Compensation payable under the Convention with the French Government, dated 7th March 1815	14,000		14,000		14,000		14,000		10,500
Salt Compensation payable to other individuals	10,000		10,000		10,000		9,142		6,741
Compensation for the suppression of earth-salt manufacture in Pudukkottai	38,000		(d)76,000		38,000		...		38,000 (d) Rs. 38,000 due for 1897-98 was paid only in the current year; hence the increase in the Revised Estimate.
TOTAL		4,88,000		5,26,000		4,88,000		4,49,142	3,74,741

DETAILED ACCOUNT No. 2D.—ASSIGNMENTS AND COMPENSATIONS.—Excise Compensations.

	Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.		Accounts, 8 months, 1898–99.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
To the French Government at Pondicherry on account of the Arrack Farm in the French Settlement of Masulipatam	3,550		3,550		3,550		3,550			
Toddy Compensation	1,100		(a) 100		1,050		1,030		63	(a) The Budget Estimate provides for payments to be made to the Travancore State in connection with the camps taken over by the British Government for the Periyár Project. The payment which is annual will not be made in any year when the net Revenue falls short of the cost incurred in collecting it and in administering Police and Criminal Jurisdiction. No payment is expected to be made in the current year.
TOTAL		4,650		3,650		4,600		4,580	63	

DETAILED ACCOUNT No. 2E.—ASSIGNMENTS AND COMPENSATIONS.—Miscellaneous Compensations.

EXCEEDING Rs. 5,000 PER ANNUM.									
K. Venkata Narasimha Ramachandra, Rao Bahadur, Kistna	7,200		7,200		7,200		7,200		4,800
NOT EXCEEDING RS. 5,000 PER ANNUM	12,850		12,950		12,000		13,083		9,997
TOTAL		20,050		20,150		19,200		20,283	14,797

3.—LAND REVENUE.

	Detailed Account No.	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.	Accounts, 1897–98.	Accounts, 8 months, 1898–99.
PROVINCIAL.		Rs.	Rs.	Rs.	Rs.	
Charges of District Administration	3A	40,77,300	39,64,500	39,26,000	43,16,715	25,96,165
Survey and Settlement	3B	5,50,000	4,24,000	4,74,100	6,01,864	2,83,829
Land Records and Agriculture	3C	5,21,800	5,28,800	5,28,700	5,37,286	3,54,290
Inam Commissioner	3D	8,000	4,700	5,200	4,604	2,822
Deduct—For rounding		51,57,100 100				
TOTAL PROVINCIAL		51,57,000	49,22,000	49,34,000	54,60,469	32,37,106
LOCAL.						
Land Records and Agriculture	3C	14,42,100	13,50,000	14,95,700	12,70,158	8,54,481
Allowances to District and Village Officers	3E	35,82,900	33,54,000	33,50,300	33,23,249 50	22,28,877
TOTAL LOCAL		50,25,000	47,04,000	48,46,000	45,93,407	30,83,353
TOTAL		1,01,82,000	96,26,000	97,80,000	100,53,876	63,20,464

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration.*

	Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.		Accounts, 8 months, 1898–99.
SUMMARY.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
GENERAL ESTABLISHMENTS	22,35,006		21,96,000		21,81,237		24,49,555		14,44,339
SUB-DIVISIONAL ESTABLISHMENTS	17,28,239		16,62,600		16,34,370		17,69,793		10,79,213
AMINDIVI COIR ESTABLISHMENT	33,100		29,000		35,700		22,904		23,744
LOCAL AND SPECIAL FUNDS—ESTABLISHMENTS IN COLLECTORS' OFFICES	70,400		69,000		64,433		67,263		44,755
HOSPITAL CHARGES	10,555		7,900		10,260		7,200		4,114
TOTAL		40,77,300		39,64,500		39,26,000		43,16,715	25,96,165

* Under the control of the Commissioners of Land Revenue.

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration—*contd.*

Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	Explanatory Remarks.
		GENERAL ESTABLISHMENTS—*contd.*										
		Brought forward .		11,17,334		10,92,300		11,21,491		11,54,753	7,20,309	
		(i) COLLECTOR'S OFFICE.										
		VERNACULAR CORRESPONDENCE.										
Establishment— 22	22	Sheristadars 11 (225), 10 (200), (175)	55,800				55,800					
313	239	Clerks 20 (70), 20 (60), (45), (40), 20 (35), 40 (30), 40 (25), 19 (20), 78 (15) . . .	85,620				1,02,420					
		ENGLISH CORRESPONDENCE.										
231	211	Clerks 20 (150), (80), 20 (70), 2 (60), 23 (50), 20 (45), 22 (35), 21 (30), 25 (25), 19 (20), 38 (15).	1,15,500				1,29,900					
		RECORD DEPARTMENT.										
	100	Clerks 20 (60), 20 (25), 60 (15) .	31,200		...		...		...			
		ENGLISH ACCOUNT DEPARTMENT.										
348	233	Accountants 20 (85), (80), (50), 20 (45), (40), 20 (35), 21 (30), 22 (25), 52 (20), 75 (15) . .	81,780				1,15,800					
		VERNACULAR ACCOUNT DEPARTMENT.										
	115	Accountants 20 (45), 20 (35), 22 (20), 53 (15)	34,020		...		...		...			
		TREASURY AND STAMP.										
21	21	Cash-keepers 15 (125), (100), 5 (70)	27,900				27,900					
57	58	Shroffs 15 (50), 15 (25), 4 (20), 24 (15)	18,780				18,540					
56	56	Accountants 20 (25), 21 (20), 15 (15).	13,740				13,740					
72	72	Gollahs 15 (10), 26 (8), 31 (7) .	6,900		...		...		...			
		(i) OFFICE SERVANTS.										
71	...	Gollahs	...				6,816					
325	325	Attenders (14), 2 (12), 42 (10), 120 (8), 160 (7) . .	30,456				30,456					
62	62	Muchis 21 (15), 20 (12), 21 (10) .	9,180				9,180					
21	21	Duffadars (14)	3,528				3,528					
375	375	Peons 6 (11), 6 (10), 204 (8), 159 (7)	34,452				34,452					
41	41	Masalchis (7), 40 (6) . . .	2,964				2,964					
41	41	Sweepers (6)	2,952				2,952					
1	1	Gardener (9)	108				108					
3	3	Scavengers (7), (5), (3½) . .	186				186					
			5,55,066		5,58,000		5,54,742		5,55,088		3,72,401	
		(ii) SUB-COLLECTOR'S OFFICE.										
104	104	Clerks 15 (85), 15 (50), 15 (40), 15 (25), 29 (20), 15 (15) . .	45,660				45,660					
15	15	Attenders (8)	1,440				1,440					
15	15	Muchis (10)	1,800				1,800					
15	15	Duffadars (10)	1,800				1,800		60,261			
87	87	Peons (7)	7,308				7,308					
15	15	Masalchis (6)	1,080				1,080					
15	15	Sweepers (6)	1,080									
					60,400						40,270	
		(iii) HEAD AND SPECIAL ASSISTANT COLLECTOR'S OFFICE.										
106	106	Clerks 22 (70), 20 (45), 20 (35), (30), (25), 22 (20), 20 (15) .	47,220				47,220					
20	20	Attenders (8)	1,920				1,920					
21	21	Muchis (12), 20 (10) . .	2,544				2,544					
106	106	Peons (10), 22 (8), 83 (7) . .	9,204				9,204		60,895			
22	22	Masalchis (6)	1,584				1,584					
1	1	Sweeper (6)	72				72					
1	1	Scavenger (5)	60				60					
					61,000						40,888	
		(iv) DEPUTY COLLECTOR'S OFFICE.										
186	186	Clerks (60), 2 (50), 42 (45), 3 (30), 2 (25), 47 (20), 89 (15) .	53,580				53,580					
45	45	Attenders (10), 44 (8) . .	4,344				4,344					
143	143	Peons 2 (8), 139 (7), 2 (6) . .	12,012				12,012		69,711			
43	43	Masalchis 42 (6), (5) . . .	3,084				3,084					
3	3	Lascars (7)	252				252					
1	1	Sweeper (6)	72				72					
					70,300						46,851	
		Carried over .	7,51,182	11,17,334	7,49,700	10,92,300	7,50,858	11,21,491	7,45,955	11,54,753	5,00,410	
											7,20,309	

MADRAS—EXPENDITURE.

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration—*contd.*

	GENERAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Establishment—cont.	Brought forward	7,51,182	11,17,334	7,49,700	10,92,300	7,50,858	11,21,491	7,45,955	11,54,758	7,20,309	
	Increase of pay to 1 Sub-Divisional Sheristadar	780				780				5,00,410	
	Local Allowance for the Collector's establishment, Nilgiris—										
	Clerks (25), 2 (20), 4 (15), 6 (10), 5 (5)	2,520				...					
	Servants (5), (2)	84				...					
	Local Allowance for Wynaad Head Assistant Collector's establishment, Nilgiris—										
	Clerks (35), (15), (10)	720				720				1,851	
	Servants 2 (4), 2 (3½), (3), (2¼)	246				246		1,879			
	Deputy Collector's establishment, Wynaad—										
	Clerks (25), (15), 2 (10)	720				720				11,260	
	Servants (4), 3 (3½), (3)	210		2,800		210					
	Temporary Establishment for the registration of Janmam titles in Malabar	7,416		19,500		4,944		32,334		329	
	Temporary Establishment for Assistant Collectors, etc.	20,084				8,356		2,954		39	
	Famine Batta	...				...		...			
		7,83,962				7,66,834		7,83,122			
	Deduct—Probable Savings	5,462				3,534		...			
		7,78,500		7,72,000		7,63,300		7,83,122		5,13,889	
	Deduct—One-fifth (except on Rs. 10,848 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p. 98)	1,53,530		1,52,240		1,50,490		1,53,527		1,01,319	
		6,24,970		6,19,760		6,12,810		6,29,595		4,12,570	
	Add—One-fifth of Establishment of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p. 102).	1,000		900		1,160		915		611	
Allowances—			6,25,970		6,20,660		6,13,970		6,30,510	4,13,181	
	Tentage of Officers	33,400		31,200		33,400		33,004		20,977	
	Travelling Allowance of Officers	1,16,000		1,11,800		1,12,000		1,29,204		74,084	
	Travelling Allowance of Establishment	69,000		68,000		69,000		69,032		48,285	
		2,18,400		2,11,000		2,14,400		2,31,240		1,43,346	The actuals of 1897-98 were high in consequence of the frequent travelling of officers on account of Famine. The estimates for the current and ensuing years would have been still less but for the travelling required on account of Plague.
	Deduct—One-fifth transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p. 98)	43,680		42,200		42,880		46,243		28,669	
		1,74,720		1,68,800		1,71,520		1,84,997		1,14,677	
	Add—One-fifth Travelling Allowance of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p. 102)	1,040		1,200		1,740		1,028		951	
Supplies and Services—			1,75,760		1,70,000		1,73,260		1,86,025	1,15,628	
	Elephant Charges	3,000						3,408		4,883	The increase in the Revised Estimate and the Accounts of the current year represents the cost of elephants purchased for the Gódávari Agency.
	Petty Works of Construction	2,670		6,000		3,000		3,989		239	
	Cost of Land	550		400		100		4,050		374	
	Remittance of Treasure within the District	8,300		500		100		13,319		5,355	The larger actuals in 1897-98 were consequent on the requirements on account of Famine.
	Law Charges in the Revenue Department	6,000		8,300		9,000		7,889		5,880	
	Charges for the service of Revenue Processes	100		8,300		5,000		...		...	
	Fees for Searches in Registration Offices	5,500		...		100		1,53,694		10,124	The excess in 1897-98 was due to Famine.
	Remuneration to Copyists and Examiners	26,300		14,400		4,800		26,658		17,605	
	Management of Estates	8,800		27,000		30,000		10,594		4,687	The increase in the actuals of 1897-98 and in the Revised Estimate of the current year is due chiefly to payment of certain arrears.
	Land Acquisition Charges	2,800		10,200		6,230		434		300	
				500		2,000				49,447	
	Carried over	64,020	19,19,064	75,600	18,06,960	60,330	19,08,721	2,24,035	19,71,288	12,46,118	

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration—*contd.*

	GENERAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.		Accounts, 8 months, 1898–99.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward .	64,020	19,19,064	75,600	18,82,960	60,330	19,08,721	2,24,035	19,71,288	12,49,118	
Supplies and Services—cont.	Registration Charges	370		60		400		99		49,447	
	Translation of Mahratta Paimash Accounts .	...		10		70		6		39	
	Cost of Treasure Bags	5,800		6,830		5,000		6,865		6	
	Examination of Female Gosha Pensioners .	10		...		...		...		3,914	
		70,200		82,500		65,800		2,31,005		...	
	Deduct—One-fifth of Elephant Charges transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p. 98) . . .	*600*		*1,200*		*600*		*682*		53,406	
		69,600		81,300		65,200		2,30,323		*977*	
	Add—One-fifth of the Charges of the Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p 103) .	2,200		2,700		2,340		2,840		52,429	
	Deduct—For rounding	*34*		...		*34*		...		1,816	
			71,766		84,000		67,506		2,33,163	...	
Contingencies—	Purchase of European Articles each costing less than Rs. 5	210				600				54,245	
	Purchase of European Articles each costing not less than Rs. 5	1,000				900				3,285	
	Purchase of Country Articles each costing less than Rs. 50	10,000				9,500		14,702			
	Purchase of Country Articles each costing not less than Rs. 50	1,900				2,500				65	
	Purchase of Books	280				300		68		522	
	Purchase of Periodicals	300				400		272		...	
	Subscription to Newspapers . . .	90				90		...		19	
	Cost of Europe Stores (including Freight) .	170				200		349		1,161	
	Repairs to Furniture	2,200				2,000		2,276		243	
	Repairs to Boats	900				600		3,183		40	
	Liveries and Clothing of Servants . .	300				300		864		525	
	Peons' Belts and Badges	1,000				700		2,582		3,548	
	Carriage of Stationery and Records . .	25,000				22,000		28,026		498	
	Cloth for Records	1,500				2,000		1,499		375	
	Record-racks, Boards, etc.	2,000				1,100		2,048		21	
	Rattan-mats and Blinds	400				170		243		113	
	Table Cloth	400				400		285		210	
	Office Scales and Weights	800				700		556		123	
	Advertisements	500				500		414		96	
	Tolls	200				150		105		...	
	Carriage of Tents	...				...		26		2	
	Money Order Commission	...				...		1		...	
	Telephone Charges	...				...		8		...	
	Prickly-pear Destruction Charges . .	100				100		2		5	
	Clock-winding	...				...		89		2,908	
	Hot and Cold Weather Charges . . .	3,700				3,700		3,403		17	
	Sweepers' Allowances	60				50		67		456	
	Scavenging Expenses	700				700		666		9,353	
	Rents, Rates and Taxes	14,300				14,600		13,807		1,572	
	Binding Charges	4,400				4,400		4,083		175	
	Packing Charges	400				400		308		3,588	
	Lighting Charges	5,600				6,500		5,566		60	
	Window Delivery Ticket	90				90		84		1,574	
	Petty Carriage and Cooly Charges . .	3,400				3,000		3,840		...	
	Cooly Shroffs	200				200		...		27	
	Cost of Stationery	...				...		98		74	
	Landing and Shipping Charges . .	200				400		242		2,550	
	Office Expenses and Miscellaneous . .	4,220				4,250		6,472			
		86,520		86,000		83,500		96,234		46,205	The charges in 1897–98 were swelled by Famine.
	Deduct—One-fifth (except on Rs. 2,300 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p. 99).	*16,844*		*16,800*		*16,220*		*18,812*		*8,935*	
		69,676		69,200		67,280		77,422		37,270	
	Add—One-fifth of the Contingencies of the Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p. 103) .	700		900		1,030		708		591	
		70,376		70,100		68,310		78,130		37,861	
	Telegram Charges	18,000		20,000		12,500		31,338		13,886	Telegram charges rose in 1897–98 on account of Famine. The Revised Estimate is based upon the actuals of the current year and upon a consideration of Plague requirements. Postage charges are on the increase, and the Revised Estimate has been framed accordingly.
	Postage Charges	1,13,000		1,23,000		1,05,200		1,21,861		83,232	
	Petty Repairs to Buildings . . .	18,000		15,940		19,000		13,775		5,997	
			2,19,376		2,29,040		2,05,010		2,45,104		
	Total .		22,10,206		21,96,000		21,81,237		24,49,555	14,44,339	
	Carried over .		22,10,206		21,96,000		21,81,237		24,49,555	14,41,339	

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	Explanatory Remarks.
			GENERAL ESTABLISHMENTS—*contd.*										
			Brought forward	...	22,10,206	...	21,96,000	...	21,81,237	...	24,49,555	14,44,339	
			PLAGUE CHARGES.										
Salaries—	...	5	Special Divisional Officers 2 (400), 3 (250)	18,600		...		...		...			
			Allowance 2 (80)	1,920		...		...		...			
Establishment—	...	1	Accountant (25)	300	20,520	...		...		...			
	...	14	Additional Clerks 5 (45), (40), (30), (25), 6 (20)	5,280		...		...		...			
	...	5	Servants (7)	420		...		...		...			
Allowances—			Travelling allowance	1,780	6,000	...		...		...			
Contingencies—			Miscellaneous	1,700	1,780	...		...		...			
					1,700	...		...		...			
			TOTAL		30,000								
			Deduct—One-fifth transferred to 19A.—Law and Justice—Courts of Law, Criminal Courts (p. 99)	...	*6,000*	...		...		...			
			Postage Charges	...	24,000	...		...		...			
					800			...		...			
			Total		24,800	...		...		...			
			TOTAL GENERAL ESTABLISHMENTS.		22,35,006		21,96,000		21,81,237		24,49,555	14,44,339	The Revised Estimate includes provision for Plague Charges which in the Budget are shewn separately.
			SUB-DIVISIONAL ESTABLISHMENTS.										
Salaries—	12	12	Tahsildars (250)	36,000				36,000					
	24	24	Do. (225)	64,800				64,800					
	40	40	Do. (200)	96,000				96,000					
			Local Allowance for Wynaad	600				600					
	42	42	Tahsildars (175)	88,200				88,200					
	40	40	Do. (150)	72,000				72,000					
			Local Allowance for Kollegal	600				600					
	2	1	Deputy Tahsildars (150)	1,800				3,600					
	1	...	Do. (125)	...				1,500					
	50	52	Do. (120)	74,880		5,86,000		72,000				3,82,949	
	106	106	Do. (100)	1,27,200				1,27,200					
	...	6	Local Allowance for Polavaram, Chodavaram, Kodaikanál, Coonoor, Ootacamund and Yellavaram, 3 (30), 2 (25), (5)										
	2	2	Local Allowance for Wynaad Deputy Tahsildars	1,740		3,400		720				2,261	
				1,200				1,200					
				5,65,020								3,85,210	
			Deduct—Probable savings	*450*				5,64,420		5,87,307			
				5,64,570		5,89,400							
			Deduct—One-fifth (except on Rs. 2,400 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p. 99)	*1,12,434*		*1,17,400*		*1,12,404*		*1,16,981*		*76,722*	
				4,52,136		4,72,000		4,52,016		4,70,326		3,08,488	
			Add—One-fifth salaries of Sub-Magistrates of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p. 102)	4,620		4,134		4,620		4,624		2,828	
			Add—One-fifth cost of Stationary Sub-Magistrates, etc., transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p. 101)	52,460		53,540		52,073		52,482		35,140	
					5,09,216		5,29,674		5,08,709		5,27,432	3,46,456	
			Carried over		5,09,216		5,29,674		5,08,709		5,27,432		

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	SUB-DIVISIONAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	EXPLANATORY REMARKS.
			Brought forward .		5,09,216		5,29,674		5,08,709		5,27,432	3,46,456	
Establishment—	159	159	Taluk Sheristadars and Head Accountants 38 (60) and 121 (50) .	99,960				99,960					
	...	4	Personal allowance to the Head Accountants of the taluks of Yernagudem, Kallakurichi, Ootapidaram and Coondapur (10) . .	480				...					
	2	2	Local Allowance (Sheristadar, Wynaad, 30; Gudalur, 25) .	660				660					
	1,960	1,961	Clerks 2 (35), 6 (30), 7 (25), 5 (24), 5 (21), 337 (20), 5 (18), 3 (17½), (17), 1,507 (15), (12½), (12), 81 (10)	3,71,868				3,72,288				3,212	
	21	38	Local Allowance 2 (15), 3 (12½), 11 (10), 5 (7½), 17 (5) . .	3,600				2,340					
			Servants—										
	318	318	Dufterbunds (10), 15 (9), (8), 301 (7)	27,120				27,120					
	159	160	Daffadars (10), 157 (8), 2 (7) .	15,360				15,264					
	3,698	3,698	Peons 2 (9), 4 (8), 24 (7), 3,664 (6), 3 (5), (3)	2,66,640				2,66,952					
	312	312	Masalchi 2 (7), 310 (5) . . .	18,768				18,828					
	157	157	Sweepers (5)	9,420				9,420					
	2	2	Gollahs (10), (7)	204				204					
	5	5	Scavengers (6), (5), 2 (2½), (2) .	216				216					
	42	61	Local allowance (4), 3 (3½), 28 (3), 4 (2½), 16 (2), 9 (1) . . .	1,794				1,446					
				8,16,090				8,14,698					
			Tirvajasti Village Establishment in Kistna—										
	96	96	Karnams 31 (10), 11 (8), 19 (6), 35 (5)	8,244				8,244					
	83	83	Monigars 28 (6), 28 (5), 27 (4).	4,992				4,992					
	43	43	Mohatads (3)	1,548				1,548					
	96	96	Vettis (3)	3,456				3,456					
				18,240				18,240					
			Establishment to supervise the recently reserved villages—										
	4	4	Munsifs 2 (7), (5), (2) . .	252				252					
	1	1	Karnam (6)	72				72					
	2	2	Peons (5)	120				120					
	1	1	Pettandar (1½)	18				18					
	1	1	Bariki (1)	12				12					
				474				474					
				8,34,804		8,25,000		8,33,412		8,18,762		5,47,156	
			Temporary Establishment including that for the registration of Janmam titles . .	45,000		40,000		46,700		51,586		21,936	The estimates provide for a speedy completion of the registration of Janmam titles in Malabar.
			Famine Batta	...		400		...		9,867		341	
			Improvement in the position of Taluk Establishments	95,000		...		...		...		...	
				9,74,804		8,65,400		8,80,112		8,80,215		5,72,645	
			Deduct—Probable Savings	*480*									
				9,74,324									
			Deduct—One-fifth (except on Rs. 10,608 for Madras District) transferred to "19-A.—Law and Justice—Courts of Law, Criminal Courts" (p. 99) . .	*1,92,743*		*1,71,000*		*1,73,901*		*1,73,906*		*1,13,138*	
				7,81,581		6,94,400		7,06,211		7,06,309		4,59,507	
			Add—One-fifth of Establishment of Hill Tract Magistrates (p. 102) . .	2,500		2,880		2,100		2,418		1,906	
					7,84,081		6,97,280		7,08,311		7,08,727	4,61,413	
			Carried over .		12,93,297		12,26,954		12,17,020		12,36,159	8,07,869	

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration—*contd.*

	SUB-DIVISIONAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.		Accounts, 8 months, 1898–99.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward	12,93,297		12,26,954		12,17,020		12,36,159		8,07,869	
Allowances—	Travelling Allowance of Tahsildars	47,000		44,000		42,000		46,233		28,788	
	Travelling Allowance of Establishment	70,000		70,000		76,000		69,001		47,297	
	Conveyance Allowance—										
	Tahsildar, Madras (40)	480		480		480		463		320	
		1,17,480		1,14,480		1,18,480		1,15,697		76,405	
	Deduct—One-fifth (except on Rs. 480 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p. 99).	*23,400*		*22,800*		*23,600*		*23,047*		*15,217*	
		94,080		91,680		94,880		92,650		61,188	
	Add—One-fifth of Allowances of Hill Tract Magistrates, etc. (p. 102)	800		760		...		863		549	
			94,880		92,440		94,880		93,513	61,737	
Supplies and Services—	Cost of Land	...		...		...		...		...	
	Petty Works of Construction	3,800		3,800		5,400		1,107		451	
	Remittance of Treasure within the District	18,000		18,000		15,000		4,437		8,897	(*a*) The charges in 1897–98 were high on account of Famine requirements.
	Law Charges in the Revenue Department	800		900		500		(*a*)25,552		489	
	Charges for the Service of Revenue Processes.	20,000		19,200		20,900		1,314		13,437	
	Fees for Searches in Registration Offices	4,900		10,000		1,800		18,882		8,712	
	Remuneration to Copyists and Examiners	93,000		97,000		86,000		(*a*)85,328		64,772	
	Land Acquisition Charges	500		100		1,300		96,953		4	
	Registration Charges	1,000		500		1,000		...		227	
	Purchase of Demarcation Stones	2,800		2,000		2,800		307		1,095	
	Commission for Collection of Water-tax	1,300		300		300		1,269		...	
	Translation of Mahratta Paimash Accounts	...		20		30		1,069		16	
	Stone-quarry Charges	50		44		50		7		20	
	Cost of Treasure Bags	2,500		750		2,500		21		393	
	Examination of Female Gosha Pensioners	...		...		50		998		...	
								...			
		1,48,650		1,52,614		1,37,630		2,37,244		98,513	
	Add—One-fifth of Supplies and Services of Hill Tract Magistrates, etc. (p. 103).	300		592		...		498		363	
			1,48,950		1,53,206		1,37,630		2,37,742	98,876	
Contingencies—	Purchase of European Articles each costing less than Rs. 5	100				100					
	Purchase of European Articles each costing not less than Rs. 5	1,000				1,000				1,667	
	Purchase of Country Articles each costing less than Rs. 50	11,800				12,000		7,134			
	Purchase of Country Articles each costing not less than Rs. 50	900				1,000				9	
	Purchase of Books	90				90				1	
	Purchase of Periodicals	30				30		9		...	
	Repairs to Boats	...				...		1		815	
	Repairs to Furniture	1,500				1,500		181		44	
	Liveries and Clothing of Servants	230				230		1,482		91	
	Peons' Belts and Badges	300				300		370		16,884	
	Carriage of Stationery and Records	25,000				21,000		181		642	
	Cloth for Records	1,900				2,600		28,031		137	
	Record-racks, Boards, etc.	1,000				1,000		1,816		5	
	Rattan mats and Blinds	200				200		454		56	
	Table Cloth	450				450		84		42	
	Office Scales and Weights	900				900		150		...	
	Advertisements	10				10		71		56	
	Tolls	80				80		1		1	
	Clock-winding	...				100		48		688	
	Hot and Cold Weather Charges	800				800		6		390	
	Scavenging Expenses	600				400		805		4,499	
	Rents, Rates and Taxes	8,000				7,000		476		338	
	Binding Charges	2,300				2,300		8,463		26	
	Packing Charges	170				170		1,860		8,933	
	Lighting Charges	14,000				14,000		80		2,013	
	Petty Carriage and Cooly Charges	3,100				2,600		16,866		37,337	
								3,062			
	Carried over	74,460	15,37,127	14,72,600		69,860	14,49,530	71,631	15,67,414	9,68,482	

MADRAS—EXPENDITURE.

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration—*contd.*

		Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	Explanatory Remarks.
	SUB-DIVISIONAL ESTABLISHMENTS—*contd.*													
	Brought forward				74,460	15,37,127		14,72,600	69,860	14,49,530	71,631	15,67,414	9,68,482	
Contingencies—contd.	Office Expenses and Miscellaneous												37,337	
	Landing and Shipping Charges				4,460								2,794	
	Sweepers' Allowances				10				5,440		6,203		18	
	Cost of Stationery				10				...		9		28	
	Money Order Commission				...				...		26		69	
					...				...		234		...	
					78,940		72,000		75,300		50		40,246	The charges in 1897-98 were raised by Famine.
	Deduct—One-fifth transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p. 100)				*15,788*		*14,400*		*15,060*		78,153		8,049	
					63,152		57,600		60,240		*15,544*		32,197	
	Add—One-fifth of Contingencies of Hill Tract Magistrates, etc. (p. 104)				460		540		...		62,609		305	
					63,612		58,140		60,240		546		32,502	
	Telegram Charges				4,000		5,160		3,000		63,155		3,778	
	Postage Charges				96,000		1,03,700		96,000		8,685		69,993	
	Petty Repairs to Buildings				25,000		23,000		25,600		1,08,966		4,458	
						1,88,612		1,90,000		1,84,840	21,573	2,02,379		
	TOTAL					17,25,739		16,62,600		16,34,370		17,69,793	10,79,213	
	PLAGUE CHARGES.													
Salaries—	Deputy Tahsildar (100)	...	1		1,200									
						1,200								
Establishments—	Clerks 3 (15), (10)	...	4		660									
	Servants 4 (7), 3 (6)	...	7		552									
						1,212								
Contingencies—	Miscellaneous	...	...		38									
						38								
	TOTAL					2,450								
	Deduct—One-fifth transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p. 100)				*490*									
	Postage Charges				1,960									
					50									
	TOTAL				2,010									
	Add—One-fifth of Plague Charges transferred from "19A.—Law and Justice—Courts of Law" (p. 101)				480									
	Add for rounding				10									
	TOTAL SUB-DIVSL. ESTABTS.				2,500									
					17,28,239		16,62,600		16,34,370		17,69,793		10,79,213	

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—**Charges of District Administration**—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
			AMINDIVI COIR ESTABLISHMENT.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Establishment—	1	1	Manager (85)										
	2	2	Clerks (15)	1,020				1,020				2,813	
	13	13	Servants—Weigher (7); Peons (9), 9 (8), 2 (6)	360				360					
	1	1	Clerk (15) (Temporary)	1,200				1,200		2,487			
			Famine Batta	180				180				9	
Allowances—			Travelling Allowance	...				...		20		177	
				350	2,760	300	3,000	350	2,760	451	2,507	20,745	
Supplies and Services—			Coir Charges	29,990		25,700		32,590		19,946			
					29,990		25,700		32,940		20,397	23,744	
			TOTAL AMINDIVI COIR ESTABT.		33,100		29,000		35,700		22,904		
			PROVINCIAL.										
			LOCAL AND SPECIAL FUND AUDIT ESTABTS. IN COLLECTORS' OFFICES.										
Establishment—	62	63	District Audit Clerks (75), 5 (70), 3 (65), 4 (60), 8 (55), 4 (30), 9 (25), 8 (20), 21 (15)	25,440				25,320				19,390	
	6	7	Attenders (8), 6 (7)	600				516		28,845			
	2	1	Peon (6)	72				156				42	
		19	Taluk Clerks (15)	3,420				...				86	
			Personal Allowance (10), 2 (5)	240				240					
			Local Allowance	180				...		...			
			Temporary Establishment	...				...		470			
			Famine Batta	...				...		52			
				29,952				26,232		29,367		1,065	
			Deduct—Probable Savings	*152*				*137*		...			
				29,800				26,095		29,367		1,065	
Allowances—			Travelling Allowance	1,500				...		1,391		112	
Contingencies—			Purchase of Country and European Articles	500				530		337		16	
			Repairs to Furniture	30						25		117	
			Binding Charges	230				230		143		113	
			Carriage of Stationery and Records	160				160		28		53	
			Hot and Cold Weather Charges	80				80		47		212	
			Peons' Belts and Badges	...				...		2			
			Printing Charges	800				800		294		4	
			Purchase of Periodicals	...				...		2			
			Rents, Rates and Taxes	...				...		4		1	
			Rattan Mats and Blinds	...				...		1		1	
			Cost of Stationery	...				...		18		2	
			Purchase of Books	...				...		161		15	
			Petty Carriage and Cooly Charges	...				...		...		42	
			Cloth for Records	160				160		27		10	
			Lighting Charges							10		210	
			Telegraph Charges	10				10		4		228	
			Postage Charges	420				420		385			
			Office Expenses and Miscellaneous	218				30		346			
				2,608				2,420		1,834			
				33,908				28,515		32,592			
			Deduct—Amount chargeable to "20. Police—Cattle Pounds" (Pages 126 and 127)	*308*				*215*		...			
Establishment—	40	40	Special Fund Audit Clerks—Clerks (35), 6 (30), 9 (25), 5 (20), 19 (15)	9,900	33,600		33,500	9,900	28,300		32,592		
	146	147	Special Fund Audit Clerks in Taluk Offices—Clerks (15)	26,460				26,280				22,207	
			Local Allowance to one at Wynaad	90				90		32,642			
	21	21	Special Fund Audit Clerks in Deputy Tahsildars' Offices—Clerks (15)	3,780				3,780				9	
			Famine Batta	...				...		186			
				40,230				40,050		32,828			
			Deduct—Probable Savings	*320*				...		...			
				39,910				...		...		43,935	
			Carried over	39,910	33,600		33,500	40,050	28,300	32,828	32,592		

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	LOCAL AND SPECIAL FUND ESTABTS. IN COLLECTORS' OFFICES—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	EXPLANATORY REMARKS.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Brought forward	39,910	33,600		33,500	40,050	28,300	32,828	32,592	43,935	
Allowances—			Travelling Allowance	500				400		492		228	
Supplies and Services—			Rewards for Impounding Cattle	300				300		...			
Contingencies—			Purchase of Country and European Articles									188	
			Repairs of Furniture	1,120				2,000		437		1	
			Cost of Stationery							11		70	
			Binding Charges							35		36	
			Carriage of Stationery and Records	1,000				260		98		102	
			Hot and Cold Weather Charges	290				450		105		42	
			Packing Charges	470				100		44		5	
			Dufter Cloth	100				...		4		19	
			Lighting Charges	10				170		18		3	
			Petty Carriage and Cooly Charges	190				...		7		5	
			Rents, Rates and Taxes	710				650		2		1	
			Postage Charges	100				...		52		30	
			Telegram Charges	30				30		93		1	
			Record-room Charges	7				...		3			
			Purchase of Books	11				60		...			
			Tom-Tom Charges	10				10		56		4	
			Hospital Charges	320				320		...			
			Office Expenses and Miscellaneous	590				155		...			
			Money Order Commission	20				...		386			
				4,978				4,205		...		85	
				45,688				44,955		1,351			
			Deduct—Amount chargeable to "20. Police—Cattle Pounds" (Pages 126 and 127)	8,888				8,822		34,671		44,755	
			Land Revenue Share	36,800	36,800		35,500	36,133	36,133	...			
			Municipal establishment	...		...		...		34,671	34,671		
			TOTAL LOCAL AND SPECIAL FUND ESTABTS., ETC.		70,400		69,000		64,433	...	67,263	3,763	
			HOSPITAL CHARGES.										
Establishments—	3	2	Apothecaries 2 (100)									68	
			Charge Allowance 2 (50)	2,400								2	
	7	8	Hospital Assistants 3 (55), 2 (35), 3 (25)	1,200				3,300				644	
Allowances—			Charge Allowance 8 (10)	3,720				1,800				280	
			Local Allowance 2 (15), 4 (10)	960				3,300		5,520			
			House-rent Allowance 4 (5)	840				840				4,757	
			Language Allowance 3 (2)	240				840					
Contingencies—			Travelling Allce. of Hospl. Asstts.	72				180					
			Medical Contingencies	1,020				72		65			
			Deduct—Probable Savings	570				1,020		22			
				22				348		949		*951*	
			Deduct—One-fifth transferred to "19A. Law and Justice—Courts of Law, Criminal Courts" (p. 100)	11,000		9,330		...		1,475		3,806	
				2,200		*1,866*		11,700		...			
			Add—One-fifth Salaries, etc., of Medical Subordinates of Hill Tract Agency transferred from "19A. Law and Justice—Courts of Law, Criminal Courts" (p. 104)	8,800		7,464		*2,340*		8,031		308	
				1,755		436		9,360		*1,606*		4,114	
			TOTAL HOSPITAL CHARGES		10,555		7,900	900	10,260	6,425	7,200		
										775			
												84,156	
												14,660	As this department is undergoing re-organization by reducing the staff under Professional Survey parties in order to organise a Land Records staff, the accounts do not correspond with the estimates. The Revised Estimate includes Rs. 500 for Exchange Compensation Allowance. The Budget Estimate for next year provides for the employment of four survey parties; hence the increase.
												62,490	
												1,22,523	
												2,83,829	

DETAILED ACCOUNT No. 3B.—LAND REVENUE.—Survey and Settlement.

SUMMARY.									
REVENUE SURVEY—									
PROFESSIONAL SURVEY PARTIES—									
Cadastral Surveys (including Re-Surveys)	1,55,500		1,20,000		54,400		2,07,911		
Special Cadastral Surveys	60,000	2,15,500	22,000	1,42,000	87,000	1,41,400	95,237	3,03,148	
REVENUE SETTLEMENT—									
CONTROLLING OFFICE	90,200		92,000		88,500		97,841		
SETTLEMENT PARTIES	2,44,300	3,34,500	1,90,000	2,82,000	2,44,200	3,32,700	2,00,875	2,98,716	
TOTAL		5,50,000		4,24,000		4,74,100		6,01,864	

MADRAS—EXPENDITURE.

DETAILED ACCOUNT No. 3B.—LAND REVENUE.—Survey and Settlement—*contd.*

Vide—APPENDIX E, PAGE

	Numbers. 1898-99.	Numbers. 1899-1900.	REVENUE SURVEY.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months. 1898-99.	EXPLANATORY REMARKS.
			PROFESSIONAL SURVEY PARTIES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Cadastral Surveys (including Re-surveys).										
Salaries—	...	...	Deputy Superintendents (750)									15,379	
	...	2	Assistant Superintendents—	...				...					
	2	1	2nd Class (425)							34,711		5,801	
	2	3	3rd Class (300)	10,200								417	
	1	2	Deputy Collectors (250)	3,600				...					
			Exchange Compensation Allowance.	9,000				7,200		4,623			
				728				6,000		1,461			
			Deduct—Probable Savings	23,528				290					
			Add—For rounding	587				13,490				3,124	
Establishment—	1	4		...				...					
	6	6	Sub-Assistants (250), (200), 2 (150)		22,941			60			40,795		
	39	30	Head Surveyors 2 (80), 4 (60)	9,000					13,550	5,748		17,482	
			Deputy Surveyors 15 (40), 6 (30), 6 (25), 3 (20)	4,800				2,400					
	8	10	Field Surveyors (12)					4,560		21,586			
	9	12	Clerks 3 (50), 2 (30), 2 (20), 5 (15)	11,880									
	...	8	Computer—Draftsmen 3 (50), 3 (30), (20), (15)	1,440				11,580				6,097	
	26	21	Servants—	3,900				1,152					
			Muchis 2 (10); Duffadars 3 (10); Peons 15 (7), (6)	3,300				3,480		7,476			
			Famine Batta					...				291	
			Local Allowances	1,932								36	
				...				2,352		168		...	
			Temporary Establishment	...				...		193		21,056	
Allowances—				36,252						35,171		4,652	
			Travelling Allowance of Officers	78,067				25,524		1,06,430	1,41,601		
			Travelling Allowance of Establishment	5,040	1,14,319			9,000	34,524	6,765		2,948	
Supplies and Services—				3,600				3,360		5,034	11,799	...	
			Petty Works of Construction		8,640			500				...	
			Purchase and Repair of Instruments	30					3,860	116		1,183	
			Boundary Pillars					...				1,287	
			Measurers and Hired Labourers	150						23		4	
			Mounting Charges	3,600				...		2,483		...	
			Law Charges	2,400				300		4,272			
Contingencies—				120				300		74			
			Purchase of Country Articles each costing less than Rs. 50	...	6,300			...		69	7,037	33	
			Landing and Shipping Charges					...	600			...	
Establishment—			Repairs to Furniture	30						293		39	
			Petty Repairs to Buildings	...						43		37	
			Record-Racks, Boards, etc.	30				...				...	
Allowances—			Peons' Belts and Badges	...				50		— 20		...	
			Carriage of Stationery and Records.	45				50		... 11		1,901	
			Purchase, Repair and Carriage of Tents	...				...					
			Cloth for Records	1,500				...		...		...	
Contingencies—			Warm Clothing					...		2,834		81	
			Advertisements	...				500				27	
			Money Order Commission	45						29			
			Hot and Cold Weather Charges	...				...		100		...	
			Sweepers' Allowance	...				...		35		5	
			Scavenging Expenses	30				...				2	
			Postage Charges	15				...		16		1 7	
			Purchase of Books	60				...				24	
			Telegraph Charges	15				...		52		1,066	
			Rents, Rates and Taxes	675				...		39			
			Binding Charges	...				...		1,417		...	
			Packing Charges	45				360				61	
			Lighting Charges	540				...		69		521	
			Petty Carriage and Cooly Charges.	30				60		1,196		35	
			Office Expenses	60				800		27		24	
			Miscellaneous	15				...		13		36	
				45				...		76		66	
				75				...		114		94	
				45				...		173		240	
			Total Cadastral Surveys		3,300			20		162	6,679		
					1,55,500		1,20,000	26	1,866		2,07,911		
									54,400				
			Special Cadastral Surveys.										
Salaries—	...	...	Assistant Superintendents—										
	...	1	1st Class									125	
	2	...	2nd Class (425)	...									
			3rd Class (300)	5,100				...					
	2	...	Presidency Allowance	...				...		8,329			
	...	1	Deputy Collectors (250)	...				7,200					
			Exchange Compensation Allowance.	...				...					
				364				6,000		743			
			Deduct—Probable savings	5,464				...					
				587				13,200					
			Carried over		4,877			...				2,83,829	
									13,200				

* The expenditure is controlled by the Superintendent, Revenue Survey.

DETAILED ACCOUNT No. 3B.—LAND REVENUE.—Survey and Settlement—*contd.*

Vide APPENDIX, PAGE

	REVENUE SETTLEMENT—*contd.*	Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.		Accounts, 8 months, 1898–99	EXPLANATORY REMARKS.
	CONTROLLING OFFICE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Allowances—	Brought forward	...	81,300	...	84,180	...	80,543	...	83,753	58,280	
	Travelling Allowance of Officers	2,200		1,500		2,200		4,896		979	
	Travelling of Establishment	300		200		300		459		79	
	Fixed Tentage	...		20		...		25		13	
Supplies and Services—	Binding Settlement Registers	} 250	2,500		1,720		2,500		5,380	24	
	Mounting Maps									908	
	Purchase, Repairs and Carriage of Tents									13	
Contingencies—	Purchase of European Articles each costing less than Rs. 5	250				2,500		1,611			
	Purchase of European Articles each costing not less than Rs. 5	20	2,750		2,500	250	2,750	1,225	2,836		
	Purchase of Country Articles each costing less than Rs. 50	225				20				20	
	Purchase of Country Articles each costing not less than Rs. 50	680				...		537			
	Purchase of Books	240				180				1	
	Purchase of Periodicals	3								16	
	Landing and Shipping Charges	25				240		1		3	
	Freight Charges	10				3		33		11	
	Repairs to Furniture	30				25		25		64	
	Liveries and Clothing of Servants	50				10		280		5	
	Carriage of Stationery and Records	...				30		45		176	
	Record-racks, Boards, etc.	320				50		109		113	
	Rattan-mats and Blinds	400				...		808		...	
	Table Cloth	...				320		196		...	
	Peons' Belts and Badges	18				200		...		...	
	Clock-winding	...				...		8		...	
	Window Delivery Ticket	...				18		48		6	
	Hot and Cold Weather Charges	6				...		21		102	
	Postage Charges	100				...		12		701	
	Telegraph Charges	1,000				6		100		248	
	Binding Charges	200				100		1,462		30	
	Packing Charges	30				1,000		1,514		1	
	Lighting Charges	20				200		10		36	
	Petty Carriage and Cooly Charges	40				30		...		240	
	Office Expense and Miscellaneous	100				20		79		421	
		50				40		325			
			3,567		3,600	100	2,642	259	1,887		
	Add—For rounding		90,117			50					
	TOTAL CONTROLLING OFFICE		83				88,435				
			90,200		92,000		65			62,490	The charges in 1897–98 were swelled on account of Famine.
							88,500		97,841		

Numbers. 1898–99.	Numbers. 1899–1900.	SETTLEMENT PARTIES.								
Salaries—										
2	2	Deputy Commissioners—1st Grade (1,100)	26,400			26,400				
2	2	2nd Grade (750)	18,000			18,000				30,646	The decrease in the Revised Estimate is due to unfilled vacancies and to the Special Settlement Officer having been employed on other duty.
1	1	Special Settlement Officer (1,183-14-3)*	13,640		46,000	13,640		50,633		
2	2	Assistant Commissioners (425 rising to 550 after two years approved service)	11,700							
1	1	Exchange Compensation Allowance.	970							135
Establishment—						11,700				
5	5	Assistants (250)	15,000	70,710	150	1,101				
5	5	Supervisors (150)	9,000			15,000	70,841	706		
		Personal Allowance of the Supervisor, Revenue Settlement, No. VI Party				9,000			51,339	
239	239	Clerks and Classifiers, (60) 5 (50), 6 (45), 9 (40), 6 (35), 16 (30), 16 (25), 60 (24), 4 (21), 78 (20), 24 (15), 10 (14), 4 (12)	300			300				61,073
		Servants—	67,944							
256	256	Muchis 5 (9); Attenders 5 (7); Duffadars 5 (10); Dalayats and Peons 20 (8), 102 (7), 108 (6); Masalchis 11 (6)	20,616			67,944		93,355		
			1,12,860		93,000	20,616				
		Temporary Establishment for preparing Settlement Registers and Accounts—				1,12,860				
		Clerks	38,000		32,000					21,629	The Revised Estimate provides for the same rate of expenditure as in the past 8 months.
		Famine Batta	...		...	38,000				...
				1,50,860		...		39,561		
		Carried over		2,21,570		1,25,000	1,50,860	397		1,13,483
						1,71,150			1,33,313	
							2,21,701		1,84,652	

* Pay ... ... Rs. 768 5 4
Acting Allowance ... 265 8 11
Special do. 150 0 0
1,183 14 3

DETAILED ACCOUNT No. 3B.—LAND REVENUE.—Survey and Settlement—*contd.*

	REVENUE SETTLEMENT—*contd.* / SETTLEMENT PARTIES—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	EXPLANATORY REMARKS.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward		2,21,570		1,71,150		2,21,701		1,84,652	1,13,483	
Allowances—	Tentage of Special Settlement Officer (35)	420								63	
	Travelling Allowance of Officers	6,300		100		420		95		2,477	
	Travelling Allowance of Establishment	6,980		5,900		6,300		5,263		2,218	
				4,000		6,980		3,891			
Supplies and Services—	Measuring Chains	...	13,700		10,000		13,700		9,249	16	
	Purchase, Repair and Carriage of Tents	...				...		...			
Contingencies—	Purchase of European Articles each costing less than Rs. 5				20	...		15	15		
	Purchase of European Articles each costing not less than Rs. 5	343				3				129	
	Purchase of Country Articles each costing less than Rs. 50					...		241			
	License fee for the Boat of the Deputy Commissioner, No. III Party					340				...	
	Purchase of Books	48				12				...	
	Repairs to Furniture	5				5				20	
	Peons' Belts and Badges	190				210		1		15	
	Carriage of Stationery and Records	200				100		105		1,139	
	Cloth for Records	2,225				2,225		40		33	
	Record-racks, Boards, Maintaining Cat, etc.	218				218		1,577		56	
	Advertisements							45		...	
	Sweepers' Allowances	10				10		38		38	
	Scavenging Expenses	113				113		...		18	
	Postage Charges	55				55		53		878	
	Telegraph Charges	1,400				1,380		70		24	
	Rents, Rates and Taxes	180				180		1,300		1,539	
	Binding Charges	3,200				3,200		81		25	
	Lighting Charges	198				41		2,500		86	
	Landing and Shipping Charges	300				300		54		41	
	Repairs of the Staff Boat of Deputy Commissioner, No. III Party	50				40		209		...	
	Office Expenses and Miscellaneous	100						8		174	
	Packing Charges	165				100				28	
	Petty Carriage and Cooly Charges	...				192		...		15	
	Table Cloth	...				...		472		2	
	Tolls	...				...		20		6	
		...				...		128			
			9,000		8,830	...		11			
			2,44,270				8,724	6			
	Add—For rounding		30				2,44,125		6,959	1,22,523	
	TOTAL, SETTLEMENT PARTIES		2,44,300		1,90,000		75				
							2,44,200		2,00,875		

DETAILED ACCOUNT No. 3C.—LAND REVENUE.—Land Records and Agriculture.*

SUMMARY.	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.
PROVINCIAL.									
SUPERINTENDENCE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
ESTABLISHMENT FOR PREPARING REVENUE AND AGRICULTURAL STATISTICS (SUPERINTENDENCE)	21,900								14,809
AGRICULTURAL SERVICES	24,100		22,500		21,900				11,877
IRRIGATION ACCOUNTS DEPARTMENT	7,100		17,900		24,200		24,599		4,576
			6,900		7,100		22,611		
DISTRICT CHARGES.							6,762		
SUPERINTENDENT, LAND RECORDS, BURMAH	...		...						...
ESTABLISHMENT FOR PREPARING REVENUE AND AGRICULTURAL STATISTICS (REVENUE INSPECTORS) †	2,98,300				...				2,02,542
DISTRICT ANALYSIS ESTABLISHMENT	5,700		3,04,800						3,147
			4,700		2,98,800		250		
REVENUE SURVEY.					5,300		3,02,879		
CONTROLLING OFFICE (INCLUDING PHOTO-ZINCOGRAPHIC OFFICE) ‡	82,000						1,805		
MAINTENANCE OF LAND RECORDS ‡	82,700		90,000						62,747
			82,000		72,100				54,592
		5,21,800		5,28,500	99,300		95,227		3,54,290
LOCAL.						5,28,700	83,153		
ESTABLISHMENT FOR PREPARING REVENUE AND AGRICULTURAL STATISTICS †	...	14,42,100		13,50,000				5,37,286	8,54,481
TOTAL		19,63,900		18,78,800		14,95,700		12,70,158	12,08,771
						20,24,400		18,07,444	

* Under the control of the Commissioner of Revenue Settlement, Land Records and Agriculture.
† The expenditure is controlled by the Commissioners of Land Revenue. ‡ The expenditure is controlled by the Superintendent, Revenue Survey.

DETAILED ACCOUNT No. 3C.—LAND REVENUE.—Land Records and Agriculture—*contd.*

Vide APPENDIX E, PAGE .

	Numbers. 1898-99.	Numbers. 1899-1900.	DETAILS.	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	EXPLANATORY REMARKS.
			PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			ESTABLISHMENT FOR PREPARING REVENUE AND AGRICULTURAL STATISTICS.										
			SUPERINTENDENCE.										
Establishment—	1	1	Clerk (250)	3,000				3,000				13,301	
	2	2	Clerks (175), (150)	3,900				3,900				112	
	5	5	Do. (80), (70), 2 (60), (50)	3,840				3,840					
	18	18	Do. 4 (45), 4 (40), 3 (35), 5 (30), 2 (25)	7,740				7,740					
	8	8	Servants (15), (12), 3 (8), 2 (7), (6)	852				852					
					19,332		20,000		19,332		19,019		
Allowances—			Travelling Allowance	400		300		400		1,117			
					400		300		400		1,117		
Supplies and Services—			Purchase, Repair and Carriage of Tents	...		...		...		50			
					...				...		50		
Contingencies—			Purchase of Country Articles each costing less than Rs. 50									49	
			Purchase of Country Articles each costing not less than Rs. 50	90				40		51		22	
			Purchase of European Articles					50				28	
			Purchase of Books					...				33	
			Purchase of Periodical	3				3		3		220	
			Repairs to Furniture	...				...		...		...	
			Carriage of Stationery and Records	50				50		26		...	
			Landing and Shipping Charges	200				200		566		...	
			Cloth for Records	10				10		...		...	
			Record-racks, Boards, etc.	18				18		...		6	
			Clock-winding	50				50		7		149	
			Window Delivery Ticket	...				...		9		351	
			Hot and Cold Weather Charges	6				6		...		359	
			Postage Charges	150				150		139		6	
			Telegraph Charges	1,000				1,000		1,464		...	
			Binding Charges	400				400		1,609		32	
			Packing Charges	10				10		10		106	
			Lighting Charges	10				10		19		35	
			Petty Carriage and Cooly Charges	20				20		46		...	
			Office Expenses and Miscellaneous	70				70		343		...	
			Money Order Commission	40				40		100		...	
			Rattan Mats and Blinds	...				...		3			
			Liveries and Clothing for Servants	...				...		3			
					2,127		2,200	...	2,127	15	4,413		
			Add—For rounding		21,859				21,859			14,809	The charges in 1897-98 rose on account of Famine.
			TOTAL SUPERINTENDENCE		41				41				
					21,900		22,500		21,900		24,592		
			DISTRICT CHARGES.										
Establishment—	638	638	Revenue Inspectors (60), 4 (50), (45), 261 (40), 365 (35), 3 (30), 3 (25)									1,88,676	
	6	7	Local Allowance 2 (30), 2 (25), 2 (20), (10)	2,84,220		2,84,000		2,84,220		2,82,118		1,046	
				1,920		1,600		1,560		1,608			
			Deduct—Probable Savings	2,86,140				2,85,780					
				7,140				4,680					
Allowances—			Travelling Allowances	18,000	2,79,000	18,000	2,85,600	17,000	2,81,100	18,310	2,83,710	11,997	
			Conveyance Allowance	720		720		720		700		478	
					18,720		18,720		17,720		19,010		
Supplies and Services—			Replacing of Boundary Stones	580		480		...		143	143	345	
Contingencies—			Telegraph Charges	...		...	480	...					
					580				...		...		
			Deduct—Probable Savings		2,98,300				2,98,820			2,02,542	
					...				20				
			TOTAL DISTRICT CHARGES		2,98,300		3,04,800		2,98,800		3,02,879		

Detailed Account No. 30.—LAND REVENUE.—Land Records and Agriculture—*contd.*

Vide Appendix E, page .

Numbers. 1898-99.	Numbers. 1899-1900.	Local.	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
		ESTABLISHMENT FOR PREPARING REVENUE AND AGRICULTURAL STATISTICS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
14,463	14,243	Allowance to Village Karnams 46 (20), 18 (19), 19 (18), 35 (17), 11 (16), 176 (15), 13 (14), 64 (13), 320 (12), 55 (11), 1,616 (10), 238 (9), (8½), 8,642 (8), 1,423 (7), 849 (6), 510 (5); 123 (4), 70 (3), (2) (1-6-8), 12 (1)										
431	457	Assistant Karnams (12), 24 (10), 54 (8), 17 (7), 254 (6), 107 (5)	13,94,915				12,50,309				8,54,481	Working upon the actual payments in November 1898, the latest month for which actuals are available, the Revised Estimate does not exceed Rs. 12,94,000, but as increased rates of salary have been sanctioned with effect from 1st April 1898, I have taken the Revised at Rs. 13,50,000, against the Board's Revised Estimate of Rs. 14,28,000 allowing a margin of Rs. 56,000 for increase.
		Temporary Menons in Malabar and Temporary Shanbogues in South Canara	34,344				32,604					
		Provision for raising the pay of Karnams	12,800				12,800					
			...				2,00,000					
		Add or *Deduct*—For rounding	14,42,059 41				14,95,713 *13*					
		TOTAL LOCAL		14,42,100		13,50,000		14,95,700		12,70,158		
		PROVINCIAL.										
		AGRICULTURAL SERVICES.										
Salaries—												
1	1	Deputy Director, Land Records and Agriculture, Agricultural Branch (750—50—1,000)	12,000		11,900		12,000		16,119		7,886	The excess in the actuals of 1897-98 was due to the Famine Secretary having drawn a higher rate of pay than the Deputy Director who was on furlough.
1	1	Exchange Compensation Allowance.	860		800		968		1,480		517	
Establishment—				12,860		12,700		12,968		17,599	2,825	
1	1	Sub-Asst. Director of Agriculture. (200—10—250)									148	
3	3	Clerks (45). 2 (30)	3,000				3,000		3,000			
3	3	Servants (7)	1,260				1,260		791			
		Temporary Establishment—Lascars.	252				252		252			
			58				58		...			
				4,570		4,100		4,570		4,043		
		Establishment of the Deputy Director of Land Records and Agriculture (Land Records Branch).										
1	1	Head Clerk (60)										
2	2	Clerks (40), (20)	720				720		...			
6	6	Servants (12), (8), 3 (7), (6)	720				720		404			
			564				564		415			
				2,004		800		2,004		819	155	No travelling was done last year and in the earlier months of the current year.
Allowances—												
		Travelling Allowance of Officers	2,000				2,000		4			
		Travelling Allowance of Establishments	1,900				1,900		99			
				3,900		200		3,900		103		
Contingencies—												
		Repair and Carriage of Tents	300				300		...		17	
		Purchase of European Articles each costing less than Rs. 5	20				20		...		27	
		Purchase of Books	5				6		...		2	
		Purchase of Periodicals	50				50		35			
		Subscription to Newspapers	20				20		3			
		Repairs to Furniture	20				...		...			
		Peons' Belts and Badges	170				170		1			
		Carriage of Stationery and Records.	100				100		6			
		Postage Charges	10				10		1			
		Telegraph Charges	10				20		...			
		Binding Charges	10				10		...			
		Lighting Charges	10				10		1			
		Petty Carriage and Cooly Charges.	10				10		...			
		Office Expenses		735		100		726		47	11,877	
		Add—For rounding		24,069 31				24,168 32				
		TOTAL AGRICULTURAL SERVICES		24,100		17,900		24,200		22,611		

MADRAS—EXPENDITURE.

DETAILED ACCOUNT No. 3C.—LAND REVENUE.—Land Records and Agriculture—contd.

	Numbers. 1898-99.	Numbers. 1899-1900.	PROVINCIAL—contd.	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	EXPLANATORY REMARKS.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Establishment—	2	2	IRRIGATION ACCOUNTS DEPARTMENT.										
	15	15	Clerks (75), (50) . . .	1,500				1,500				3,928	
	6	6	Do. (35), (30), 4 (25), 4 (20), 5 (15) . . .	3,840				3,840		5,814		465	
	7	7	Servants (12), (11), 4 (8) . .	660				660					
			Temporary Establishment— Clerks 3 (25) and 4 (20) for 3 months in the year . .	465				465		463			
					6,465		6,400		6,465		6,277		
Allowances—			Travelling Allowance . . .	100		...		100		70		1	
Contingencies—					100		...		100		70	6	
			Purchase of Country Articles each costing less than Rs. 50 . .	10				10		...		...	
			Repairs to Furniture . . .	30				30		200		100	
			Carriage of Stationery and Records.	80				80		...		4	
			Postage Charges . . .	250				250		50		...	
			Telegraph Charges . . .	85				85		85		...	
			Binding Charges . . .	2				2		...		14	
			Packing Charges . . .	3				3		...		32	
			Lighting Charges . . .	15				15		15		26	
			Petty Carriage and Cooly Charges.	20				20		65			
			Office Expenses . . .	40				40		...			
			Miscellaneous . . .		535		500		535		415	4,576	
			TOTAL IRRIGATION ACCOUNTS DEPARTMENT. . .		7,100		6,900		7,100		6,762		
			DISTRICT ANALYSIS ESTABLISHMENT (for preparation of Analytical Accounts of Districts).										
Establishment—	7	7	Agricultural Inspectors 4 (100), 3 (50) . . .	6,600				6,300		1,681		2,880	Most of them were employed on Famine duty in 1897-98; hence the decrease in that year.
			Deduct—Probable Savings .	*1,800*				*1,530*		...			
Allowances—			Travelling Allowance . . .	700	4,800		4,300		4,470		1,681	265	
Contingencies—			Purchase of Country Articles each costing less than Rs. 50 . .	10	700		390	700	700	123	123	2	
			Carriage of Stationery and Records.	60				10		...			
			Postage Charges . . .	30				60		1			
			Telegraph Charges . . .	10				30		...			
			Petty Carriage and Cooly Charges.	10				10		...			
			Office Expenses . . .	10				10		...			
					130		10		130		1		
			Add—For rounding . .		5,630				5,300		1,805		
					70				...		...		
			TOTAL DISTRICT ANALYSIS ESTT. .		5,700		4,700		5,300		1,805	3,147	
			REVENUE SURVEY CONTROLLING OFFICE (INCLUDING PHOTO-ZINCOGRAPHIC OFFICE).										
Salaries—	1	1	Superintendent (1,800) . .	21,600				21,600		21,600		18,029	
	1	1	Exchange Compensation Allowance.	1,543				1,742		1,990		1,183	
	1	1	Assistant Superintendent, 3rd Class (300) . . .	3,600								4,298	
			Presidency Allowance (100) . .	1,200				5,100		6,083		800	
			Carried over . . .		27,943			1,200		1,200		24,310	
									29,642		30,873		

DETAILED ACCOUNT No. 3C.—LAND REVENUE.—**Land Records and Agriculture**—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	REVENUE SURVEY CONTROLLING OFFICE (INCLUDING PHOTO-ZINCOGRAPHIC OFFICE)—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	EXPLANATORY REMARKS.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Brought forward .		27,943				29,642		30,873		
Establishment—	1	1	Sub-Assistant (250) . . .	3,000				3,000					
General Department—	...	2	Head Surveyors (80)										
	...	1	Deputy Surveyor (25) . .	1,920				...					
	13	17	Clerks (100), 3 (50), (35), 3 (30), 2 (25), 4 (20), 2 (15), (10) . .	300				...					
	16	13	Servants, Muchis (17), (10), 3 (8), 4 (7); Duffadar (14); Peons 2 (8), (7)	6,540				5,160					
Lithographic Department—	40	35	Draftsmen and Computers 2 (150), (70), (50), (40), 3 (30), 9 (20), 9 (15), 9 (10)	1,392				1,656				22,114	
	17	17	Printers (100), (50), (30), 2 (20), 5 (15), 5 (12), 2 (11) . .	11,460				12,420				8,487	
	8	7	Servants, Lithographers 3 (10), 4 (8)	4,524				4,524					
				744				840					
				29,880				27,600		33,487			
Temporary Establishment—			Temporary Establishment . .	12,000				2,440		16,623		1,268	
					41,880				30,040		50,110	477	
Allowances—			Travelling Allowance of Officers .	1,800				1,800		1,434		...	
			Travelling Allowance of Establishment	800				1,000		761		...	
					2,600				2,800		2,195	1,231	
Supplies and Services—			Petty Works of Construction .	...				...		1		609	
			Purchase and Repair of Instruments	200				100		933		60	
			Purchase of Chemicals . . .	1,400				1,500		2,103		...	
			Lithographic and Photographic Charges	1,000				1,300		1,640			
			Mounting Charges . . .	100				100		198		...	
			Types for Printing Maps . .	100				...		1		99	
					2,800				3,000		4,876	5	
												9	
Contingencies—			Purchase of Country Articles each costing less than Rs. 50 . .	12				30		1		...	
			Purchase of Books and Maps .	50				100		120		14	
			Purchase of Periodicals .	50				...		19		1	
			Landing and Shipping Charges .	20				30		32		30	
			Petty Repairs to Buildings . .	...				5		...		673	
			Liveries and Clothing . . .	10				9		13		28	
			Repairs to Furniture . . .	20				30		114		...	
			Peons' Belts and Badges . .	25				30		...		12	
			Freights, etc.	75				100		185		56	
			Carriage of Stationery and Records.	1,200				1,200		1,419		2	
			Record-racks, Boards, etc. . .	50				50		19		...	
			Rattan-mats and Blinds . .	10				...		...		380	
			Window Delivery Ticket . .	12				12		...		54	
			Hot and Cold Weather Charges .	80				80		60		...	
			Dhoby Charges	5				...		4		2,600	
			Scavenging Expenses . . .	1				1		...		3	
			Postage Charges	600				600		600		93	
			Telegraph Charges . . .	100				120		128		11	
			Telephone Charges . . .	200				203		195		...	
			Rents, Rates and Taxes . .	3,905				3,605		3,650		35	
			Binding Charges . . .	5				10		5		26	
			Packing Charges . . .	180				280		497		...	
			Lighting Charges . . .	20				10		24			
			Supply of Drinking-water . .	...				...		34			
			Petty Carriage and Cooly Charges .	60				40		5			
			Office Expenses	30				45		47			
			Miscellaneous	10				10		2			
					6,730				6,600		7,173		
					81,953				72,082			62,747	
			Add—For rounding . .		47				18				*Vide* remark against Revenue Survey. The Revised Estimate includes Rs. 1,800 for Exchange Compensation Allowance.
			TOTAL CONTROLLING OFFICE .		82,000		90,000		72,100		95,227		

DETAILED ACCOUNT No. 3C.—LAND REVENUE.—**Land Records and Agriculture**—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	Explanatory Remarks.
			MAINTENANCE OF LAND RECORDS.										
Salaries—			Deputy Superintendent—										
	1	1	1st Class (1,100)	13,200				13,200				24,756	
	2	2	2nd Class (750)	18,000				18,000					
			Assistant Superintendent—										
	2	2	1st Class (550)	13,200				13,200		30,147			
	1	...	2nd Class (425)	...				5,100				...	1,387
	...	...	3rd Class (300)	...				...					
	...	...	Deputy Collector	...				...		1,500			
	6	5	Exchange Compensation Allowance.	3,171				3,992		2,592			
					47,571				53,492		34,239		
Establishment—	...	...	Sub-Assistant	...				...		...		...	10,624
	21	18	Head Surveyors 5 (80), 13 (60)	14,160				...		...			
	6	5	Clerks (20)	1,200				16,800		17,544		1,467	
	4	4	Computer-Draftsmen (20)	960				1,500		3,227			
			Servants—					960				...	
	1	1	Mochi	...						...		...	4
	1	1	Peon	...				120		...			10
			Local Allowance	...				84		...			
			Famine Batta	...				...		88			
				...				...		98			
					16,320				19,464		20,957		
Temporary Establishment—			Temporary Establishment	8,376				13,906		18,478		9,070	
					24,696				33,370		39,435		
Allowances—			Travelling Allowance of Officers	4,800				5,760		5,030		4,318	
			Travelling Allowance of Establishment	3,000				3,780		2,333		1,814	
			Local Allowance	...				...		...		...	
					7,800				9,540		7,363		
Supplies and Services—			Petty Construction and Repairs	40				...		...		...	
			Purchase and Repair of Instruments	100				40		...		40	
			Measurers and Hired Labourers	700				100		...		1	
			Mounting Charges	40				700		504			
								40		14			
					880				880		518		
Contingencies—			Purchase of Country Articles each costing less than Rs. 50	...				...		...		9	
			Repairs to Furniture	50				50		178		2	
			Peons' Belts and Badges	50				50		1		10	
			Carriage of Stationery and Records	...				...		...		444	
			Hot and Cold Weather Charges	700				700		557		5	
			Postage Charges	...				...		...		371	
			Telegraph Charges	400				400		379		31	
			Cloth for Records	50				50		77		4	
			Sweepers' Allowance	...				...		26		3	
			Rents, Rates and Taxes	...				...		3		45	
			Packing Charges	360				360		117		2	
			Lighting Charges	40				40		3		4	
			Record Racks	20				20		8		3	
			Purchase of Books and Maps	...				...		...		1	
			Petty Carriage and Cooly Charges	...				...		...		12	
			Binding Charges	...				...		25		111	
			Office Expenses	50				...		180		13	
			Miscellaneous	33				50		6		...	
								40		38			
					1,753				1,760		1,598		
					82,700				99,042				
			Add—For rounding	...					258				
			TOTAL MAINTENANCE OF LAND RECORDS		82,700		82,000		99,300		83,153	54,592	*Vide* remark against Revenue Survey. The Revised Estimate includes Exchange Compensation Allowance for Rs. 1,900.

DETAILED ACCOUNT No. 3D.—LAND REVENUE.—Inam Commissioner—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	PROVINCIAL.	Budget Estimate, 1899-1900. (*d*) Rs.	Budget Estimate, 1899-1900. (*d*) Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	Explanatory Remarks.
			CENTRAL OFFICE ESTABLISHMENT.										
Establishment—	1	1	Clerk (150—5—175) . .	2,100				2,040					
	5	5	Clerks (80), (60), (35), 2 (25) .	2,700				2,700				2,772	
	3	3	Servants (12), (10), (7) . .	348				348					
					5,148				5,088				
			For Copying Registers and Preparing Title-deeds—										
	5	5	Clerks (20), 2 (15), 2 (12½) .	900				900					
	1	1	Servant (7)	84				84					
					984				984		4,403		
			Deduct—Probable savings .						6,072				
									1,470				
Contingencies—							4,100		4,602				
			Purchase of European Articles each costing less than Rs. 5 . .									...	
			Purchase of Country Articles each costing less than Rs. 50 . .	5				5				...	
			Repairs to Furniture . . .	10				14		...		6	
			Carriage of Stationery and Records.	10				10		...		...	
			Cloth for Records . . .	25				25		...		18	
			Record-racks, Boards, etc. . .	40				40		10		10	
			Hot and Cold Weather Charges .					24		...		...	
			Postage Charges	24				80		23		7	
			Telegraph Charges . . .	70				5		38		...	
			Binding Charges . . .	5				100		...		9	
			Packing Charges . . .	100				5		114			
			Office Expenses and Miscellaneous .	5				20		2			
				20	314		150		328	14		2,822	
			Add—For rounding .		54				70		201		
			TOTAL, CENTRAL OFFICE ESTABT.		6,500		4,250		5,000		4,604		
			TEMPORARY ESTABLISHMENT IN DISTRICTS.										
Establishment (Temporary) in Districts—			Clerks for Anantapur and Bellary .	1.500				200					
					1,500		450		200			2,822	
			TOTAL, INAM COMMISSIONER .		8,000		4,700		5,200		4,604		

DETAILED ACCOUNT No. 3E.—LAND REVENUE.—Allowances to District and Village Officers.

Vide APPENDIX E, PAGES AND .

SUMMARY.									
LOCAL.									
RYOTWARI VILLAGE SERVICE FUND	35,77,900		33,40,000		33,45,400		33,09,534		22,18,103
PROPRIETARY ESTATES' VILLAGE SERVICE FUND . . .	...		9,000		...		9,360		6,164
IRRIGATION CESS FUND	...		...		...		17		...
ROAD FUND (BHADRACHALAM, ETC.)	5,000		5,000		4,900		4,338		4,610
TOTAL .		35,82,900		33,54,000		33,50,300		33,23,249	22,28,877

Detailed Account No. 3E.—LAND REVENUE.—Allowances to District and Village Officers—*contd.*

Vide Appendix E, pages and .

	Numbers. 1898-99.	Numbers. 1899-1900.	Details.	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
			RYOTWARI VILLAGE SERVICE FUND.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Establishment—	16,566	16,378	Munsifs 2 (20), 5 (15), 91 (12), 130 (10), 86 (9), 350 (8), (7¼), 1,366 (7), 5,352 (6), 411 (5¼), 5,407 (5), 251 (4), 863 (3¼), (3-5-4) 500 (3), 1,561 (2), (1)	(a) 10,27,278				10,21,648					
	1,021	1,021	Potails in South Canara paid annually in lump sums	22,095				22,095				22,18,103	
	1,308	1,225	Monigars, 9 (10), 108 (8), 21 (7), 91 (6), 634 (5), 321 (4), 4 (3¼), 24 (3), 13 (2)	74,556				80,346				...	
	26,499	26,867	Vettis 2 (7), 13 (6), 94 (5), 16,714 (4), 139 (3½), 895 (3¼), 6,602 (3), 49 (2½), 698 (2), 97 (1½), 1,557 (1), 7 (2$\frac{5}{12}$)	(b) 11,26,309				10,88,005				4,610	
	648	648	Forest Watchmen 239 (6), 409 (5)	41,748				41,748					
	21,651	21,101	Talayaris 8 (6), 1,059 (5), 12,357 (4), 138 (3½), 975 (3¼), 4,179 (3), 49 (2½), 689 (2), 96 (1½), 1,551 (1)	8,89,863				8,93,679				1,62,867	
	22	21	Talayaris on varying salaries from 8 annas to Rs. 1-5-4	183				210					
	668	668	Village Constables 60 (7), 210 (6), 398 (5)	44,040				44,040				16,23,405	
	1,833	1,836	Nirgantis permanent (20), 87 (5), 1,397 (4), 329 (3), 22 (2)	84,888				82,680				16,23,405	
	1	1	Superintendent (39)	468				468				*6,45,741*	
	3	3	Overseers (12)	432				432				9,77,664	
	170	177	Nirgantis (temporary for six months in a year)	4,278				4,092				7,26,459	
			Belts and Badges	142				...				2,51,205	
			Rents, Rates and Taxes	332				...				11,40,531	
			Provision for payment of Arrear Salaries of village officers	40,000				40,800					
			Anticipated increases owing to the revision of Village Establishments.	2,52,000				50,000					
			Deduct—Probable savings	36,08,612 *30,712*				33,70,243 *24,843*					
			TOTAL RYOTWARI VILLAGE SERVICE FUND		35,77,900		33,40,000		33,45,400		33,09,534	22,18,103	
			IRRIGATION CESS FUND		...						17	...	
			ROAD FUND.										
			Patwary of Government Villages	180				180					
			Talayaris of Government Villages	96				100					
			Patwaris of Zamindari Villages	3,891				3,780					
			Patils of Zamindari Villages	436				440					
			Talayaris of Zamindari Villages	397				400				4,610	
			TOTAL ROAD FUND		5,000		5,000		4,900		4,338		

5.—SALT.*

	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.
Imperial.		Rs.	Rs.	Rs.	Rs.
Salt Purchase and Freight	5B	5,44,000	2,25,000	3,90,000	2,97,580
Shared.					
Salaries, Establishments and Contingencies	5A	27,50,000	25,07,000	26,27,000	25,02,071
Deduct—Amount chargeable to "7.—Excise"		27,50,000 *10,77,000*	25,07,000 *9,95,000*	26,27,000 *10,29,000*	25,02,071 *9,91,861*
Imperial		16,73,000	15,12,000	15,98,000	15,10,210
Provincial		12,11,000	11,19,000	11,57,000	11,15,844
TOTAL †		4,62,000	3,93,000	4,41,000	3,94,366
		22,17,000	17,37,000	19,88,000	18,07,790
Imperial		17,55,000	13,44,000	15,47,000	14,13,424
Provincial		4,62,000	3,93,000	4,41,000	3,94,366

* The expenditure is controlled by the Commissioner of Salt, Abkári and Separate Revenue.

(a) Includes the additional allowance of Re. 1 per mensem for 8 months in the year to the munsif of Salihundam in the Ganjám district.

(b) Includes the pay of 2 Vetties on Rs. 3 for 8 months.

† *Vide* Distribution Note at page 56.

DETAILED ACCOUNT No. 5A.—SALT.—Salaries, Establishments and Contingencies.

Vide APPENDIX E, PAGE .

SUMMARY.	Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.		Accounts, 8 months, 1898–99.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS—									
SALARIES	10,95,000		10,42,300		10,46,500				6,92,512
ESTABLISHMENT	9,46,900		8,86,000		9,23,000		10,27,474		5,89,259
ALLOWANCES	1,35,000		1,30,000		1,30,900		8,91,770		88,827
SUPPLIES AND SERVICES	3,87,820		3,41,700		4,20,370		1,34,256		1,97,558
CONTINGENCIES	1,85,280		1,07,000		1,06,230		3,38,446		55,249
							1,10,125		
TOTAL		27,50,000		25,07,000		26,27,000		25,02,071	16,23,405

Numbers. 1898-99.	Numbers. 1899-1900.	DETAILS.	Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.		Accounts, 8 months, 1898–99.	EXPLANATORY REMARKS.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		MADRAS.										
		SALARIES.										
Salaries—												
1	1	Portion of the Salaries of Commissioners of Land Revenue transferred from "18.—General Administration, Board of Revenue, etc." (Page 86) . . .	38,160		42,000		38,160		43,342		30,134	The increase in the Revised Estimate is due to the extra cost entailed by the grant of privilege leave to the members of the Board of Revenue.
1	1	Secretary to the Commissioner (1,500—60—1,800) . .	17,740		17,300		17,740		19,902		11,520	
4	4	Deputy Commissioners 3 (1,200—40—1,400), (800—25—1,000) .	56,920		56,000		56,009		56,842		37,280	
13	13	Assistant Commissioners 2 (800), 3 (700), 3 (600), 5 (500) . .	96,000		93,000		96,000		99,068		62,002	
78	77	Inspectors, 11 (400), 17 (350), 20 (300), 29 (250) . . .	2,83,200		2,25,000		2,85,600		2,28,331		1,46,731	
106	109	Assistant Inspectors, 36 (175), 36 (150), 37 (125) . . .	1,95,900		2,25,000		1,91,100		2,07,470		1,46,930	
786	786	Sub-Inspectors 66 (70), 98 (60), 147 (50), 197 (40), 278 (30) .	4,08,840		3,65,000		4,08,840		3,47,514		2,41,725	
33	33	Exchange Compensation Allowance —1 Commissioner; 1 Secretary to Commissioner; 4 Deputy Commissioners; 7 Assistant Commissioners; 13 Inspectors; 7 Assistant Inspectors . .	26,907		11,700		18,952		19,687		6,988	
		Add provision for 2 Assistant Commissioners, 6 Inspectors and 5 Assistant Inspectors whose claims are under consideration and for probable employment of officers entitled to the allowance . .	4,000									
9	11	House-rent Allowance—Assistant Commissioners 10 (46–2–6), 1 Assistant Inspector (15) . .	5,720		5,700		5,031		5,318		3,810	
9	8	Local Allowance—Assistant Inspector (35); Sub-Inspectors 6 (15), (10)	1,620		1,600		1,800		...		...	The actuals are included under Establishment.
	6	Temporary Sub-Inspectors, six months, 6 (20) . . .	720		...		...		...		...	
		Charge Allowance . . .	...		...		...		...		5,392	Provision in the Revised Estimate is included under Assistant Inspectors.
			11,35,727		11,19,232						6,92,512	
		Deduct—Probable Savings .	*62,727*		*72,732*							
				10,73,000		10,42,300		10,46,500		10,27,474		
		Establishments sanctioned by Government, but not entertained for want of sanction of the Secretary of State—										
		For the better management of distilleries—										
...	3	Inspectors (350), (300), (250) . .	10,800									
...	5	Local Allowance—Inspectors 3 (50), Assistant Inspectors 2 (25) .	2,400									
...	17	Sub-Inspectors (70), 2 (60), 4 (50), 4 (40), 6 (30) . . .	8,760									
		Carried over .	21,960	10,73,000		10,42,300		10,46,500		10,27,474	6,92,512	

DETAILED ACCOUNT NO. 5A.—SALT.—Salaries, Establishments and Contingencies—*contd.*

Numbers. 1898-99.	Numbers. 1899-1900.	MADRAS—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	EXPLANATORY REMARKS.
		SALARIES—*contd.*	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward	21,960	10,73,000		10,42,300		10,46,500		10,27,474	6,92,512	
Salaries—contd.		Additional Establishment proposed or likely to be sanctioned—										
		For laboratory work under the Abkári Deputy Commissioner—										
...	1	Assistant Inspector (175) .	2,100				...					
		For a new factory at Muttupet—										
...	1	Assistant Inspector (150) .	1,800				...					
...	4	Sub-Inspector (average pay Rs. 43) . . .	2,064				...					
			27,924									
		Deduct—Probable Savings on account of the probable abolition of the Nellikuppam Inspector (250) and 5 Sub-Inspectors costing Rs. 240 per mensem.	5,880				...					
			22,044				...					
		Deduct—For rounding .	44				...					
				22,000								
		TOTAL, SALARIES .		10,95,000		10,42,300		10,46,500		10,27,474	6,92,512	
		ESTABLISHMENT.										
Establishment—		Commissioner's, Deputy Commissioners' and Assistant Commissioners' Establishments—										
1	1	Clerk (200—10—250) . .	3,000				3,000					
1	1	Clerk (100—10—150) . .	1,800				1,800					
30	30	Clerks 4 (100), 3 (85), (80), 4 (75), 12 (70), 6 (60)	26,820				26,820					
93	93	Clerks 3 (50), (45), 2 (40), 5 (35), 23 (30), 23 (25), 22 (20), 14 (15) . . .	28,380				28,380					
		Servants—										
1	1	Jemadar (17½) . . .	210				210					
1	1	Pressman (15) . . .	180				180					
14	14	Muchis (14), (10), 12 (8) .	1,440				1,440					
17	17	Duffadars 17 (10) . .	2,040				2,040					
9	9	Attenders 7 (10), 2 (12) .	1,128				1,128					
109	109	Peons, etc., 43 (8), 42 (7), 16 (6), 5 (5), (3), (2), (1) .	9,180				9,216					
			74,178				74,214					
				74,178				74,214				
		Establishment in the Chemical Examiner's Office for Salt Tests—										
1	1	Assistant (60—5—90) . .	780				720					
1	1	Assistant (30—3—45) . .	540				540					
				1,320				1,260				
		Circle and Factory Establishments (including Boat Establishments)—										
308	308	Clerks 2 (50), (40), 3 (35), 51 (30), 62 (25), 75 (20), 96 (15), (12), 17 (10) . .	78,084				77,964					
2	2	Engine Drivers (30) . .										
		Circle and Factory Establishments (including Boat Establishments)—										
7481	7438	Servants—										
		Jamadars 109 (15), 152 (12). Duffadars 245 (10), 276 (9) . Peons, etc., 1,042 (8), 2,712 (7), 2,925 (6), 4 (5), 3 (4).	6,39,540				6,40,056					
51	51	Saltpetre Amins 25 (15), 26 (12) .	8,244				8,244					
196	198	Fish-curing Establishment—										
		Jamadars 2 (15), 13 (12) . Duffadars 17 (10), 74 (9) . Peons 8 (8), 59 (7), 24 (6), (5)	19,776				19,572					
		Temporary Establishment—	68,974				66,267					
		Factory and Preventive . .	3,951				4,041					
		Fish-curing										
		Local Allowance—										
446	476	Peons 179 (2), 270 (1), 24 (½) .	10,038				8,874					
		Petty Officers 3 (1) . . .										
173	245	Temporary Peons, six months, 36 (3), 70 (2), 139 (1) .										
				8,28,607				8,25,018				
		Carried over .		9,04,105				9,00,492				

DETAILED ACCOUNT No. 5A.—SALT.—**Salaries, Establishments and Contingencies**—*contd.*

	Number. 1898-99.	Number. 1899-1900.	MADRAS—*contd.* ESTABLISHMENT—*contd.*	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	EXPLANATORY REMARKS.
Establishment—contd.			Brought forward		9,04,105				9,00,492				
			Purely Abkári Establishments (Permanent)—										
			Board's Office—										
	1	1	Clerk (150—10—200)	2,400				2,400					
	5	5	Clerks (75), (35), (30), (25), (20)	2,220				2,220					
	1	1	Servant (10)	120				120					
			Establishment in the Collectorates—										
	267	259	Clerks (40), 14 (30), 6 (25), 30 (20), 208 (15)	51,960				53,100					
	42	37	Servants 37 (6)	2,664				3,024					
	14	14	Temporary Servants 14 (5)	840				840					
			Distillery Establishment, Presidency—										
	109	109	Servants—										
			Jemadars 21 (12)	10,608				10,608					
			Peons 21 (8), 62 (7), 5 (6)										
					70,812				72,312				
			Additional Establishments proposed in the budget 1898-99, but not entertained—										
			Permanent—										
			For a new factory at Muttupet—										
	1	...	Assistant Inspector (150)					1,800					
	4	...	Sub-Inspectors (average salary) Rs. 45					2,064					
	1	...	Clerk Shroff (15)					180					
	2	...	Jemadars (15), (12)					324					
	3	...	Duffadars (10), 2 (9)					336					
	18	...	Peons 2 (8), 5 (7), 11 (6)					1,404					
			For the better control of distilleries.					28,000	6,108				
			Temporary—						28,000				
	20	...	For the Muttupet Factory Peons 20 (6) for 6 months					720					
			Famine batta						720				
			PLAGUE ESTABLISHMENT.										
	...	79	Peons 5 (8), 60 (7), 14 (6)	6,528									
			Deduct—For rounding	28									
					6,500								
					9,81,417				10,07,632			5,89,259	The Revised Estimate includes charges to be incurred on account of Plague.
			Deduct—Probable Savings		*39,417*				*84,632*				
					9,42,000		8,86,000		9,23,000		8,91,770		
			Establishments sanctioned by Government, but not entertained for want of the sanction of the Secretary of State—										
	...	3	Clerks 3 (30) for the 3 Distillery Circles	1,080									
	...	3	Petty Officers 3 (10)	360									
			Orderlies of the Distillery Inspectors—										
	...	9	Peons 3 (8), 3 (7), 3 (6)	756									
			Additional Establishments proposed or likely to be sanctioned—										
	...	1	Clerk Shroff (15) for a new factory at Muttupet	180									
			Servants—										
			For laboratory work under the Abkári Deputy Commissioner—										
	...	1	Attender (15)	180									
			For a new factory at Muttupet—										
	...	2	Jemadars (15), (12)	324									
	...	3	Duffadars (10), 2 (9)	336									
	...	18	Peons 2 (8), 5 (7), 11 (6)	1,404									
				4,620									
			Temporary—										
			For the Muttupet factory—										
	...	20	Peons 20 (6) for 6 months	720									
				5,340									
			Deduct—Probable savings on account of the closure of the Nellikuppam Circle—										
			Clerk (25)	*480*									
			Peons (7), (8)										
				4,860									
			Add—For rounding	40									
					4,900								
			TOTAL ESTABLISHMENTS		9,46,900		8,86,000		9,23,000		8,91,770	5,89,259	

DETAILED ACCOUNT No. 5A.—SALT.—Salaries, Establishments and Contingencies—*contd.*

	MADRAS—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
	ALLOWANCES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Allowances—	Travelling Allowance of Officers Travelling Allowance of Establishments	1,34,100		1,30,000		1,30,000		1,34,256		88,827	
	Horse Allowance 5 (15)	900		...		900		...			
	TOTAL ALLOWANCES		1,35,000		1,30,000		1,30,900		1,34,256	88,827	
	SUPPLIES AND SERVICES.										
Supplies and Services—	Registration Charges	4,000		2,800		4,000		2,885		1,748	
	Law Charges	1,000		100		1,000		292		3	
	Rewards	1,20,000		1,10,000		1,15,000		93,906		85,293	
	Cost, Freight, etc., of Spirits	1,000		1,000		500		1,140		710	
	Freight and other charges for Export and Import of Salt	...		...		31,000		32,497		...	
	Charges for destroying Salt	1,000		400		500		770		102	
	Remittance Charges	1,010		1,000		1,000		917		641	
	Charges for examining Salt Heaps	4,000		4,600		4,500		3,364		3,017	
	Charges for conveying salt to French Government	...		...		6,000		1,219		(*a*)	(*a*) This is now shown under 'Salt Purchase and Freight.'
	Charges for conveying salt for Fish-curing purposes	...		...		14,000		12,845		(*a*)	
	Boat Charges	900		1,400		500		881		1,013	
	Arms, Accoutrements and Ammunition	8,000		3,600		3,000		2,655		1,555	
	Medical Charges	1,700		1,000		1,000		2,828		665	
	Purchase, Repair and Carriage of Tents	20,000		19,000		20,000		18,280		13,694	
	Petty Works of Construction	1,27,500		1,40,000		1,20,080		94,258		50,857	The Revised Estimate includes under orders of Government a provision of Rs. 22,500, for the construction of three distilleries on the West Coast.
	Cost of Treasure Bags	100		100		100		77		29	
	Stencil Plates	250		300		250		322		156	
	Compensation to the Madras Municipality for withholding Liquor Tax	13,610		13,600		13,610		13,607		13,607	
	Mounting Maps	30		30		30		25		18	
	Atlas Sheets	50		220		50		...		207	
	Remuneration to Railway Clerks	1,400		1,000		1,400		1,222		575	
	Purchase of Paints	7,500		4,500		8,000		6,658		2,931	
	Cost and Despatch of Gunny-bags	4,000		7,000		4,250		8,263		5,165	
	Overtime Fees	1,700		2,200		1,500		1,770		1,528	
	Carriage of Stores	6,000		3,400		7,500		3,668		2,142	
	Charges for Copying Judgments	120		100		120		80		64	
	Batta to Prisoners	300		300		350		286		253	
	Batta to Witnesses	400		400		600		341		298	
	Conveyance of Contraband Articles	200		300		200		154		187	
	Steam Launch Charges	50		50		50		47		22	
	Fish-curing Sundries	400		300		400		265		195	
	Other Items	3,600		3,000		3,880		10,506		1,831	
			3,29,820		3,21,700		3,64,370		3,16,028	1,88,506	
	PROVINCIAL.										
	EXCISE LICENSEES' WORKS.										
	Petty Construction and Repairs	58,000		20,000		56,000		22,418		9,052	The Budget has been reduced in the Revised with reference to the actuals of the past and current years.
			58,000		20,000		56,000		22,418		
	TOTAL, SUPPLIES AND SERVICES		3,87,820		3,41,700		4,20,370		3,38,446	1,97,558	
Contingencies—	CONTINGENCIES.										
	Purchase of European Articles each costing less than Rs. 5	600				300					
	Purchase of European Articles each costing not less than Rs. 5	5,200				1,400				2,822	
	Purchase of Country Articles each costing less than Rs. 50	5,000				3,600		7,373			
	Purchase of Country Articles each costing not less than Rs. 50	200				700				21	
	Purchase of Books	150				150		193		136	
	Purchase of Periodicals	50				50		30		551	
	Subscription to Newspapers	550				300		548		64	
	Landing and Shipping Charges	150				150		214		2,791	
	Petty Repairs	2,500				2,000		3,969		604	
	Repairs to Machines and Instruments	1,000				1,000		744		1,287	
	Repairs to Furniture	31,000				30,000		30,762		1,301	
	Liveries and Clothing of Servants	1,500				500		1,405		7,923	
	Peons' Belts and Badges	12,500				12,500		11,366		209	
	Carriage of Stationery and Records	350				350		370		90	
	Cloth for Records	300				...		287		37	
	Record Racks, Boards, etc.	100				100		20		225	
	Table Cloth	150				150		580			
	Office Scales and Weights									18,061	
	Carried over		61,300				53,250		57,861		

Detailed Account No. 5A.—SALT.—Salaries, Establishments and Contingencies—*contd.*

	MADRAS—*contd.* CONTINGENCIES—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward	61,300				53,250		57,861		18,061	
Contingencies—contd.	Advertisements	500								355	
	Tolls	100				500				135	
	Supply of Drinking Water	500				100		605		636	
	Hot and Cold Weather Charges	500				200		40		242	
	Postage Charges	31,500				500		374		21,195	
	Telegraph Charges	2,200				30,750		415		1,741	
	Rents, Rates and Taxes	9,300				2,200		34,387		9,251	
	Binding Charges	500				9,300		2,873		90	
	Packing Charges	600				500		8,896		150	
	Lighting Charges	4,200				600		456		2,443	
	Petty Carriage and Cooly Charges	1,700				4,200		563		950	
	Gum, Paste, etc.	800				1,700		3,823			
	Unforeseen Expenses	1,580				750		1,648			
	Stills and Machinery required for the Construction of 3 Distilleries on the West Coast.	70,000				1,580		1,184			
	Total Contingencies		1,85,280		1,07,000		1,06,230		1,10,125	55,249	

Detailed Account No. 5B.—SALT.—Salt Purchase and Freight.

Summary.	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SALT PURCHASE AND FREIGHT	5,44,000		2,25,000		3,90,000		2,97,580		1,62,867	
Details.										
Freight and other Charges for Export and Import of Salt	31,500		25,000						5,652	
Charges for Conveying Salt to French Government	11,000		5,000		...				3,032	
Charges for Conveying Salt for Fish-curing purposes	13,000		12,000		...				6,823	
Purchase of Salt (Manufacturer's Share)	3,27,400		1,30,000		...				1,21,464	The Revised Estimate is based chiefly upon the actual quantities taken into store so far as they have been ascertained. For next year provision is made for manufacture in the Ennore and Vayalur Circles and the Korambalam extension and for increased manufacture in Ganjám.
Purchase of Salt for Fish-curing Purposes	2,000		2,000		2,48,000				1,191	
Charges for Conveying and Storing Salt (*a*)	89,000		22,000		1,800		2,15,686		11,228	
Purchase of Salt-weighing Machines	3,000		1,000		65,500		2,937		336	(*a*) The charges vary with the quantity of salt taken into store.
Cost of gathering Spontaneous Salt	5,000		...		6,500		49,061		...	
Petty Works for Manufacture and Storage of Salt	57,000		22,000		5,000		597		8,153	The Budget has been reduced in the Revised Estimate with reference to the actuals of the past and current years.
Sundry Miscellaneous Charges	5,100		6,000		58,500		...		4,988	
					4,700		22,600			
TOTAL		5,44,000		2,25,000		3,90,000	6,699	2,97,580	1,62,867	

NOTE.—Distribution between Imperial and Provincial.

Cost of Combined Departments of Salt and Excise	32,94,000		27,32,000		30,17,000		27,99,651		17,86,272
Deduct—									
Salt Charge on account of Licensees' Works	*58,000*		*20,000*		*56,000*				*9,052*
Salt Purchase and Freight	*5,44,000*		*2,25,000*		*3,90,000*		*22,418*		*1,62,867*
Remainder	26,92,000		24,87,000		25,71,000		*2,97,580*		16,14,353
Two-fifths debitable to "7. Excise." { Imperial Share—three-fourths.	*8,08,000*		*7,46,000*		*7,72,000*		24,79,652		*4,84,306*
{ Provincial Share—one-fourth.	*2,69,000*		*2,49,000*		*2,57,000*		*7,43,896*		*1,61,435*
Three-fifths debitable to "5. Salt"	16,15,000		14,92,000		15,42,000		*2,47,965*		9,68,619
Imperial Proportion—three-fourths	12,11,000		11,19,000		11,57,000		14,87,792		7,26,459
Add—Salt Purchase and Freight	5,44,000		2,25,000		3,90,000		11,15,844		1,62,867
Imperial Proportion debitable to "5. Salt"	17,55,000		13,44,000		15,47,000		2,97,580		8,89,326
Provincial Proportion—one-fourth	4,04,000		3,73,000		3,85,000		14,13,424		2,42,153
Add—Licensees' Works	58,000		20,000		56,000		3,71,948		9,052
Provincial Share debitable to "5. Salt"	4,62,000		3,93,000		4,41,000		22,418		2,51,205
Total debitable to "5. Salt"	22,17,000		17,37,000		19,88,000		3,94,366		11,40,531
Total debitable to "7. Excise"	10,77,000		9,95,000		10,29,000		18,07,790		6,45,741
Total Imperial Share	25,63,000		20,90,000		23,19,000		991,861		13,73,632
Total Provincial Share	7,31,000		6,42,000		6,98,000		21,57,320		4,12,640
GRAND TOTAL		32,94,000		27,32,000		30,17,000	6,42,331	27,99,651	17,86,272

6.—STAMPS.

	Detailed Account No.	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.	Accounts, 1897–98.	Accounts, 8 months, 1898–99.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	
Superintendence	6A	25,500	24,900	23,000	22,667	16,564	
Charges for the Sale of General Stamps	6B	1,21,100	1,18,600	1,19,000	1,20,457	82,598	
Charges on Sale of Court-fees Stamps	6C	59,000	60,000	57,500	59,591	39,605	
Discount on plain paper		400	1,500	...	114	1,009	
Stamp Paper supplied from Central Stores		1,32,000	1,36,000	1,20,500	1,40,284	...	The Budget Estimate of the current year did not provide for cost of water-marked paper issued from the Central Stores.
TOTAL		3,38,000	3,41,000	3,20,000	3,43,113	1,39,776	
IMPERIAL SHARE—ONE-FOURTH		85,000	85,000	80,000	85,778	34,944	
PROVINCIAL SHARE—THREE-FOURTHS		2,53,000	2,56,000	2,40,000	2,57,335	1,04,832	

Detailed Account No. 6A.—STAMPS.—Superintendence.

	Numbers 1898–99.	Numbers 1899–1900.		Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.		Accounts, 8 months, 1898–99.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salary—	1	1	Assistant Superintendent (600) transferred from 3. Land Revenue Charges of District Administration (Page 31)	7,200		7,000		6,000		6,100		4,600	
			Exchange Compensation Allowance.	514	7,714	420	7,420	...	6,000	...	6,100	269	The increase in the Budget Estimate is due to the appointment of a European Deputy Collector of the Second Grade.
Establishment—	1	1	Clerk (85)	1,020				1,020				4,869	
	16	16	Clerks 2 (50), 3 (40), 3 (35), 3 (30), 3 (25), 2 (20)	6,360				6,360					
	10	10	Counters (17½), (15), 3 (12), 3 (10), 2 (8)	1,374				1,374				6,700	
	5	5	Pressmen (15), (12), (10), 2 (7)	612				612				829	
	11	11	Servants (15), 2 (8), 6 (7), (5), (2)	960				960				3,261	
					10,326		10,000		10,326		10,013	4,090	
Supplies and Services—			Freight and other Charges on Europe Stores.	1,000		1,000		970		988		50	
			Freight, Carriage and other Charges on Stamps sent to Districts	4,687		5,260		4,454		4,635		139	
					5,687		6,260		5,424		5,623	54	
Contingencies—			Purchase of European Articles each costing not less than Rs. 5	268		...		...		...		22	
			Purchase of Country Articles each costing less than Rs. 50	550		60		25		...		22	
			Repairs to Furniture	100		226		250		22		4	
			Hot and Cold Weather Charges	30		80		63		102		7	
			Binding Charges	30		25		30		28		22	
			Lighting Charges	45		45		40		21		22	
			Scavenging expenses	...		11		...		46		22	
			Petty Carriage and Cooly Charges	...		10		...		7		4	
			Office Expenses	20		60		72		4		7	
			Postage Charges	200		200		200		15		22	
			Telegraph Charges	70		45		70		186		93	
			Rents, Rates and Taxes	460		458		500		43		29	
					1,773		1,220		1,250		931	458	
			TOTAL		25,500		24,900		23,000		22,667	905	
												16,564	

Detailed Account No. 6B.—STAMPS.—Charges for the Sale of General Stamps.

	Numbers 1898–99.	Numbers 1899–1900.	Details.										
			PRESIDENCY TOWN.										
Establishment—	2	2	Salaried Vendors in the High Court and Small Cause Court, Madras (75), (40)	1,380				1,380					
	2	2	Clerks in Collector's Office, Madras (30), (20)	600				600					
	5	5	Servants in Collector's Office, Madras 4 (7), (10)	456				456					
					2,436		2,400		2,436		2,396	1,653	
Allowances—			Discount on Sale of General Stamps	3,514				3,514					
					3,514		3,470		3,514		3,340	1,907	
Contingencies—			Purchase of Country Articles each costing less than Rs. 50	...		...		30		16			
			Repairs of Furniture	25		30		...		2		17	
			Binding Charges	8				...		...		5	
			Miscellaneous	17				20		9			
					50		30		50		27	3,582	
			TOTAL, PRESIDENCY TOWN		6,000		5,900		6,000		5,763	3,582	
			Carried over		6,000		5,900		6,000		5,763		

DETAILED ACCOUNT No. 6B.—STAMPS.—**Charges for the Sale of General Stamps**—*contd.*

	DISTRICT CHARGES.	Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.		Accounts, 8 months, 1898–99.	EXPLANATORY REMARKS.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward .		6,000		5,900		6,000		5,763	3,582	
Allowances—	Discount on Sale of General Stamps . .	1,10,380		1,08,500		1,09,000				76,260	
			1,10,380		1,08,500		1,09,000		1,10,579		
Supplies and Services—	Carriage and other Charges on account of Stamps	4,565		4,000		3,360		3,830		2,664	The proposed Estimates include Rs. 500 each on account of charges to be incurred in Bangalore.
			4,565		4,000		3,360		3,830		
Contingencies—	Purchase of Country Articles each costing less than Rs. 50	36				20		80		50	
	Purchase of Country Articles each costing not less than Rs. 50	50				600				6	
	Repair of Furniture	59		200		20		96		6	
	Telegraph Charges	10				...		8		21	
	Landing and Shipping Charges . .	...				...		24		...	
	Miscellaneous	...				...		77		9	
	Petty Carriage Cooly Charges . . .	...				...		...			
			155		200		640		285	79,016	
	TOTAL, DISTRICT CHARGES .		1,15,100		1,12,700		1,13,000		1,14,694	82,598	
	TOTAL .		1,21,100		1,18,600		1,19,000		1,20,457		

DETAILED ACCOUNT No. 6C.—STAMPS.—**Charges on Sale of Court-fee Stamps.**

Allowances—	Discount on Court-fee Stamps . . .	40,520		41,000		39,000		40,822		27,217
	Charges on account of Stamp Paper for Copies.	18,480		19,000		18,500		18,769		12,388
	TOTAL .		59,000		60,000		57,500		59,591	39,605

7.—EXCISE.

	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.	Accounts, 1897–98.	Accounts, 8 months, 1898–99.
	Rs.	Rs.	Rs.	Rs.	
Portion of the Combined Salt and Excise Establishment (Transferred from 5.—Salt, page 51) . . .	10,77,000	9,95,000	10,29,000	9,91,861	6,45,741
District Executive Establishment	1,000	1,000	1,000	509	288
TOTAL .	10,78,000	9,96,000	10,30,000	9,92,370	6,46,029
IMPERIAL SHARE—THREE-FOURTHS .	8,09,000	7,47,000	7,73,000	7,44,405	4,84,594
PROVINCIAL SHARE—ONE-FOURTH .	2,69,000	2,49,000	2,57,000	2,47,965	1,61,435

9.—CUSTOMS.

PROVINCIAL.	Detailed Account No.	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.	Accounts, 1897–98.	Accounts, 8 months, 1898–99.
		Rs.	Rs.	Rs.	Rs.	
Sea Customs—Salaries, Establishment and Contingencies	9A	2,31,100	2,17,500	2,29,000	2,16,503	1,47,826
Land Customs—Salaries, Establishment and Contingencies	9B	22,900	20,500	24,000	18,069	12,331
TOTAL .		2,54,000	2,38,000	2,53,000	2,34,572	1,60,157

Detailed Account No. 9A.—CUSTOMS.—Sea Customs—Salaries, Establishments and Contingencies.

Summary.	Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.		Accounts, 8 months, 1898–99.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MADRAS	1,24,000		1,19,000		1,24,500		1,21,772		83,958	
OUT-PORTS	1,07,100		98,500		1,04,800		94,731		63,868	
Deduct—For rounding						2,29,300 300				
TOTAL		2,31,100		2,17,500		2,29,000		2,16,503	1,47,826	

Numbers. 1898–99.	Numbers. 1899–1900.	Details.									
		MADRAS.									
Salaries—											
1	1	Collector* (2,333⅓)[4]	26,880		26,880		26,880		27,685		17,920
1	1	Exchange Compensation Allowance.	1,905		1,695		2,151		1,661		746
			28,785		28,575		29,031		29,346		18,666
		Deduct—One-third transferred to "3.—Land Revenue—Charges of District Administration" (p. 31).	*9,595*		*9,525*		*9,677*				*5,973*
				19,190		19,050		19,354		20,118	12,693
1	1	Deputy Collector (700)	8,400		7,490		8,400		9,228		4,930
1	1	Exchange Compensation Allowance.	...		500		...		1		323
				8,400		7,990		8,400	10,467		17,946
		Total Salaries		27,590		27,040		27,754		10,468	
		General Correspondence Department.								30,586	
Establishment—											
1	1	Manager (175—10—225)	2,700				2,700				
5	5	Clerks (70), (50), (25), 2 (20)	2,220				2,220				
			4,920				4,920				
		Record Department.									
1	1	Record-keeper (40)	480				480				
1	1	Indexer (25)	300				300				
1	...	Attender (8)	...				96				
			780				876				
		Bonding Department.									
1	1	Supervisor (175)	2,100				2,100				
1	1	Gauger (15)	180				180				
			2,280				2,280				
		Import and Export Department.									
1	1	Superintendent (150—10—200)	2,400				2,280				
1	1	Deputy Superintendent (100)	1,200				1,200				
8	8	Clerks (60), (50), 2 (35), 2 (30), 2 (15)	3,240				3,240				
3	3	Weighers (10)	360				360				
			7,200				7,080				
		Miscellaneous Department.									
1	1	Superintendent (125)	1,500				1,500				
8	8	Clerks (80), (50), (40), (35), (30), 2 (25), (20)	3,660				3,660				
			5,160				5,160				
		Appraiser's Department.									
1	1	Head Appraiser (600)	7,200				7,200				
		Local Allowance (30)	360				360				
1	1	Second Appraiser (400—20—500)	5,760				5,520				
1	1	Third Appraiser (200—10—250)	3,000				2,880				
1	1	Fourth Appraiser (150—10—200)	2,400				2,280				
1	1	Head Examiner (80)	960				960				
8	8	Clerks (60), 2 (50), (40), (35), (30), (25), (15)	3,660				3,660				
1	1	Gauger (20)	240				240				
1	1	Exchange Compensation Allowance.	411				445		305		241
			23,991				23,545				
		Carried over	54,331	27,590		27,040	43,861	27,754	305	30,586	17,946) 241)

The appointment is at present held by an acting officer who is entitled to Exchange Compensation Allowance.

The amount of Exchange Compensation Allowance included in the Revised Estimate is Rs. 360.

* Draws a local allowance of Rs. 200 per mensem as Protector of Emigrants—See Note * page 191 and Note *b*, page 31.

DETAILED ACCOUNT No. 9A.—CUSTOMS.—Sea Customs—Salaries, Establishments and Contingencies—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	MADRAS—*cont.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
			Brought forward	Rs. 54,331	Rs. 27,590	Rs.	Rs. 27,040	Rs. 43,861	Rs. 27,754	Rs. 305	Rs. 30,586	Rs. 17,946	
Establishment—contd.			ACCOUNT AND BILL DEPARTMENT.									241	
	1	1	Accountant (125)	1,500				1,500					
	1	1	Assistant Accountant (85)	1,020				1,020					
	2	2	Accountants and Bill Calculators (70), (50)	1,440				1,440					
	11	11	Clerks (40), 2 (35), 2 (30), 3 (25), 3 (20)	3,660				3,660					
			CASH DEPARTMENT.	7,620				7,620					
	1	1	Cash-keeper (100)	1,200				1,200					
	1	1	Clerk (25)	300				300					
	3	3	Shroffs (25), (20), (15)	720				720					
			BAGGAGE DEPARTMENT.	2,220				2,220					
	1	1	Baggage Superintendent and Preventive Officer (85)	1,020				1,020					
	1	1	Assistant do. (55)	660				660					
			STATEMENT DEPARTMENT.	1,680				1,680					
	10	10	Clerks (75), (40), (35), 3 (30), (25), 2 (20), (15)	3,840				3,840					
			CHEMICAL TESTING DEPARTMENT.										
	2	2	Testers (125), (65)	2,280				2,280					
	1	1	Attender (8)	96				96					
				2,376				2,376					
			BOAT NOTE AND CARGO REGISTRATION DEPARTMENT.										
	7	7	Clerks (35), (30), (25), (20), 3 (15)	1,860				1,860					
	1	1	Weigher (10)	120				120					
				1,980				1,980					
			BEACH DEPARTMENT (IRON AND TIMBER).										
	4	4	Preventive Officers (50—5—75)	3,300				3,060					
	2	4	Clerks (50), (30), (25), (20)	1,500				1,500					
	32	32	Tide Waiters (12)	4,608				4,608					
	1	1	Weigher (10)	120				120					
	...	2	Boat Lascars 2 (7)	168				...					
			OFFICE SERVANTS.	9,696				9,288					
	71	71	Servants (14), (12), 4 (10), 29 (8), 34 (7), 2 (5)	6,552				6,552					
	12	...	Servants (12), (10), 4 (8), 6 (7)	...				1,152					
			OVERTIME FEES.	6,552				7,704					
			Fees to Clerks for working out of office hours	6,000				5,000				3,196	
			Deduct—For rounding		86,295 *127*						5,741		
			TOTAL ESTABLISHMENT		86,168		83,760		85,569 *217*			55,834	The increase in the estimate for next year provides for small addition to establishments, increase by annual increments of salary and for larger overtime fees.
Allowances—			Travelling and Tentage Allowance	50		50		50		50		39	
			Conveyance Allowance	300		300		300		300		200	
					350		350		350		350		
Supplies and Services—			Rewards	3,000		2,000		3,000		2,629		1,175	
			Boat-hire	...		15		75		26		9	
			Registration Charges	4		...		4		9		...	
			Harbour Dues and Cranage on Unclaimed Goods	50		50		50		59		23	
			Remittance of Treasure	2		...		2		...		...	
			Petty Construction and Repairs	...		...		423		450		...	
			Conveyance of suspected articles to the Chemical Examiner	10		...		...		...		...	
					3,066		2,065		3,554		3,173		
			Carried over		1,17,174		1,13,215		1,17,010		1,15,767	75,226	

DETAILED ACCOUNT No. 9A.—CUSTOMS.—Sea Customs—Salaries, Establishments and Contingencies—*contd.*

		Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	Explanatory Remarks.
	MADRAS—*contd.*													
	Brought forward					1,17,174		1,13,215		1,17,010		1,15,767	75,226	
Contingencies—	Postage Charges				150		170		150				119	
	Telegraph Charges				60		15		60				10	
	Rents, Rates and Taxes				3,500		3,615		3,500		166		7,682	The eight months' figure for the current year includes the whole amount collected as wharfage on iron stored in iron yards and paid to the Harbour Trust Board. These payments will be deducted from receipts.
	Purchase of Country Articles each costing less than Rs. 50				340						42		...	
	Purchase of Country Articles each costing not less than Rs. 50								310		3,613			
	Telephone Charge				160				...		409		68	
	Purchase of Periodicals				120				15				26	
	Subscription to Newspapers				...				130		155		2	
	Purchase of Books				350				...		101		1	
	Cost of Europe Stores (including Freight)				10				1,200		...		3	
	Landing and Shipping Charges				100				30		404		...	
	Petty Repairs to Buildings				350				350		1		...	
	Liveries and Clothing of Servants				100				550		13		1	
	Peons' Belts and Badges				20				...		348		13	
	Carriage of Stationery and Records				25		1,985		20		40		3	
	Petty Carriage and Cooly Charges				20				...		2			
	Cloth for Records				...				20		31		8	
	Record racks, Boards, etc.				20				30		3		27	
	Table Cloth				...				20		18		295	
	Advertisements				20				25		...		12	
	Repairs to Instruments				25				40		40		38	
	Clock-winding and Repairing				40				420		42		98	
	Hot and Cold Weather Charges				380				100		310		10	
	Binding Charges				100				90		67		316	
	Lighting Charges				90				335		82			
	Office Expenses				351				30		57			
	Miscellaneous				15				15		42			
	Sweeper's Allowance				30				50		14			
	Petty Repairs to Furniture				500				...		7			
	Repairs to Hydrants					6,856		5,785		7,490		6,005	83,958	
						1,24,030		1,19,000		1,24,500		1,21,772		
	Deduct—For rounding					*30*		...		...		...		
	TOTAL, SEA CUSTOMS, MADRAS					1,24,000		1,19,000		1,24,500		1,21,772		
	OUT-PORTS.													
Establishment—	Superintendents and Assistant Superintendents (150), (130), 4 (125), (120), (100)	8	8		12,000				12,000				23,025	
	Superintendents and Assistant Superintendents 2 (85), 9 (70), (60)	12	12		10,320		35,000		10,320		33,026		209	
	Superintendents and Assistant Superintendents 6 (50), 8 (40), 12 (30), 4 (25), 5 (20), 2 (15)	37	37		14,520				14,520				27,111	
	Exchange Compensation Allowance.	5	5		445		340		503		583		1,231	
	Clerks (30), 11 (25), 30 (20), 50 (15), 2 (14), 5 (10)	99	99		20,796				20,796				...	
	Servants (10), 26 (7), 258 (6), 24 (5), (3), (2), 9 (1)	320	320		22,488		40,560		22,488		37,564		6,899	The Budget Estimate has been reduced in the Revised with reference to the actuals of the past and current years. The Budget provides for the full sanctioned scale.
	Patrol Boat Establishment (Temporary)				1,000									
	Famine batta				...		1,800		1,000		3,081			
	Fees to Clerks for working out of office hours				11,065		10,800		11,475		10,736		1,547	
						92,634		88,500		93,102		85,461	95	
Allowances—	Travelling Allowance				975		1,800		1,095		828		23	
						975		1,800		1,095		828	1,090	
Supplies and Services—	Boat-hire				160				100		161		150	
	Rewards				50				210		44		33	
	Petty Construction and Repairs				5,810				4,939		3,803			
	Remittance of Treasure				200				224		195		4	The Budget generally provides for larger petty construction and repairs than are actually carried out. The Revised has been reduced with reference to actuals.
	Cost of Sample Spirits				100				160		71			
	Fees for accompanying Drawback Goods to Steamers				50				50					
	Conveyance of suspected Articles				32				20		12			
	Registration Fees				10				10		1			
	Arms, Accoutrements and Ammunition				1,000				...		...		61,417	
						7,412		4,200		5,713		4,287		
	Carried over					1,01,021		94,500		99,910		90,576		

DETAILED ACCOUNT No. 9A.—CUSTOMS.—Sea Customs—Salaries, Establishments and Contingencies—*contd.*

		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
	OUT-PORTS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward		1,01,021		94,500		99,910		90,576	61,417	
Contingencies—	Purchase of European Articles each costing not less than Rs. 5	45				70					
	Purchase of Country Articles each costing less than Rs. 50	400				448		335		208	
	Purchase of Country Articles each costing not less than Rs. 50	...				50				... 7	
	Purchase of Books	3				3				... 9	
	Purchase of Scales and Weights	...				120		3		68	
	Cost of Europe Stores (including Freight)	600				100		8		28	
	Landing and Shipping Charges	40				55		132		... 7	
	Repairs to Furniture	115				90		17		39	
	Repairs to Boats	25				25		106		25	
	Liveries and Clothing of Servants	1,035				35		21		... 6	
	Peons' Belts and Badges	57				17		22		61	
	Carriage of Stationery and Records	120				202		2			
	Cloth for Records	70				73		111		17	
	Record-racks, Boards, etc.	90				65		84		... 91	
	Table Cloth	10				18		5			
	Hot and Cold Weather Charges	50				110		...		... 1,187	
	Sweepers' Allowances and Scavenging Expenses	38				43		21		40	
	Cleaning Machines and Repairs to Instruments	50				50		21		87	
	Telegraph Charges	150				190		...		478	The estimate for next year makes large provision for cost of Europe Stores and Liveries and Clothing for servants. The Budget Estimate for the current year has been reduced in the Revised with reference to the available actuals.
	Telephone Charges	...				...		129		35	
	Rents, Rates and Taxes	2,000				1,884		8		44	
	Binding Charges	50				94		1,950		2	
	Office Expenses	150				314		50		12	
	Oil for Lamps and other Saderward Charges	902				987		137			
	Miscellaneous	...				...		770			
	Petty Carriage and Cooly Charges	82				20		84			
	Cost of Stationery	...				...		93			
	Packing Charges	...				...		24			
			6,082		4,000		5,063	22			
			1,07,103				1,04,973		4,155		
	Deduct—For rounding		3				173				
	TOTAL OUT-PORTS		1,07,100		98,500		1,04,800		94,731	63,868	

DETAILED ACCOUNT No. 9B.—CUSTOMS.—Land Customs—Salaries, Establishments and Contingencies.

Vide APPENDIX E, PAGE .

Numbers. 1898-99.	Numbers. 1899-1900.										
Establishment—	3	3	Superintendents (150), 2 (60)	3,240			3,240				3,590
	23	23	Superintendents (40), 4 (30), 8 (20), 8 (15), 2 (10)	5,520			5,520		4,968		
	23	23	Clerks (30), 2 (20), 10 (15), 6 (12), 4 (10)	3,984			3,984				7,319
	61	61	Servants (12), (10), 9 (8), 19 (7), 24 (6), 7 (1)	4,536			4,536		9,306		
	2	2	Female Searchers (25), (20)	540			540				... House-rent allowance sanctioned for the Customs Establishment at the Pondicherry Railway Station is now shown separately. It was formerly included under Rents, Rates and Taxes.
			Famine Batta	...			...				...
			House-rent Allowance	234			...		12		...
Allowances—			Travelling Allowance	200	18,054	200	16,500	17,820	...	14,286	10,909
Supplies and Services—			Rewards	510	200	200	200	190	200	200	121
			Petty Construction and Repairs	2,752			510		318		89
			Repairs to Boats	20			3,843	190	1,877		370
			Remittance of Treasure	30			...		29		16
			Boat-hire	60			30		28		... 32
			Registration Charges	...			60		44		
			Cost of Sample Spirits	...			5		4		... 1
Contingencies—			Purchase of European Articles each costing less than Rs. 5	20	3,372	2,500	...	4,448	8	2,308	
			Purchase of European Articles each costing not less than Rs. 5	...			...				
			Purchase of Country Articles each costing less than Rs. 50	100			20		90		12
			Purchase of Country Articles each costing not less than Rs. 50	...			223				
			Carried over	120	21,626	19,200	243	22,458	90	16,794	11,550

MADRAS—EXPENDITURE.

DETAILED ACCOUNT No. 9B.—CUSTOMS.—Land Customs—Salaries, Establishments and Contingencies—*contd.*

		Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.		Accounts, 8 months, 1898–99.	EXPLANATORY REMARKS.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Contingencies—contd.	Brought forward	120	21,626		19,200	243	22,458	90	16,794	11,550	
	Peons' Belts and Badges	15				...		...		3	
	Repairs to Furniture	14				8		6		6	
	Liveries and Clothing of Servants	75				...		...		...	
	Carriage of Stationery and Records	25				25		19		4	
	Record-racks, Boards, etc.	18				...		6		4	
	Office Scales and Weights	12				25		19		3	
	Telegraph Charges	20				18		5		155	
	Rents, Rates and Taxes	11				250		1		...	
	Binding Charges	16				20		2		497	
	Oil for Office Lamps, etc.	741				207		2		26	
	Office Expenses	65				15		196		76	
	Sweepers' Allowance	123				745		...		...	
	Miscellaneous	...				80		759		7	
	Petty Carriage and Cooly Charges	19				123		48			
			1,274		1,300	...		115			
	Deduct—For rounding					...		14			
							1,734	18			
	TOTAL		22,900		20,500		24,192		1,275	12,331	
							192				
							24,000		18,069		

10.—ASSESSED TAXES.

	Detailed Account No.	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.	Accounts, 1897–98.	
		Rs.	Rs.	Rs.	Rs.	
Collection of Income Tax	10A	30,000	29,000	28,000	28,018	18,119
IMPERIAL SHARE—ONE-HALF		15,000	15,000	14,000	14,009	9,060
PROVINCIAL SHARE—ONE-HALF		15,000	14,000	14,000	14,009	9,059

DETAILED ACCOUNT No. 10A.—ASSESSED TAXES.—Collection of Income Tax.

	Numbers 1898–99.	Numbers 1899–1900.	DETAILS.	Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.		Accounts, 8 months, 1898–99.
			MADRAS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salaries—			Deputy Collector, Madras (Allowance 100) *	1,200		1,200		1,200		1,200		800
Establishments—	2	2	Under the Collector of Madras— Clerks (35), (25)		1,200		1,200		1,200		1,200	
	1	1	Attender (10)	720				720		1,200		
				120				120			1,200	
			Under the Deputy Collector of Madras—		840				840			
	1	1	Manager (100)	1,200				1,200				
	11	11	Clerks (45), (35), (30), 3 (25), 3 (20), 2 (15)	3,300				3,300				7,582
	1	1	Shroff (20)	240				240				
	4	4	Inspectors (75), (70), (60), (50)	3,060		11,260		3,060		11,218		
	12	12	Servants 4 (10), (8), 7 (7)	1,164				1,164				
Income-tax Establishment on the Board of Revenue—Temporary Establishment—	2	2	Clerks (75-5-100), (25-5-50)	1,200				1,260				
	2	2	Clerks (20) for 3 months	120				120				
				10,284		11,260		10,344				
			Deduct—Probable Savings	*20*				*20*				
			Carried over		10,264		11,260		10,324		11,218	8,382
					12,304		12,460		12,364		12,418	

* See note (*a*), page 31, under 3. Land Revenue.

MADRAS—EXPENDITURE.

DETAILED ACCOUNT No. 9B.—CUSTOMS.—Land Customs—Salaries, Establishments and Contingencies—*contd.*

		Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.		Accounts, 8 months, 1898–99.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Contingencies—contd.	Brought forward	120	21,626		19,200	243	22,458	90	16,794	11,550	
	Peons' Belts and Badges	15								3	
	Repairs to Furniture	14				...		...		6	
	Liveries and Clothing of Servants	75				8		...		4	
	Carriage of Stationery and Records	25				...		6		4	
	Record-racks, Boards, etc.	18				25		19		...	
	Office Scales and Weights	12				18		5		3	
	Telegraph Charges	20				250		1		155	
	Rents, Rates and Taxes	11				20		2		...	
	Binding Charges	16				207		2		497	
	Oil for Office Lamps, etc.	741				15		196		26	
	Office Expenses	65				745		...		76	
	Sweepers' Allowance	123				80		759		...	
	Miscellaneous	...				123		48		7	
	Petty Carriage and Cooly Charges	19				...		115			
			1,274		1,300	...		14			
	Deduct—For rounding						1,734	18			
	TOTAL		22,900		20,500		24,192 *192*		18,069	12,331	
							24,000				

10.—ASSESSED TAXES.

	Detailed Account No.	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.	Accounts, 1897–98.	
Collection of Income Tax	10A	Rs. 30,000	Rs. 29,000	Rs. 28,000	Rs. 28,018	18,119
IMPERIAL SHARE—ONE-HALF		15,000	15,000	14,000	14,009	9,060
PROVINCIAL SHARE—ONE-HALF		15,000	14,000	14,000	14,009	9,059

DETAILED ACCOUNT No. 10A.—ASSESSED TAXES.—Collection of Income Tax.

	Numbers. 1898–99.	Numbers. 1899–1900.	Details.	Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.		Accounts, 8 months, 1898–99.
			MADRAS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salaries—			Deputy Collector, Madras (Allowance 100) *	1,200		1,200		1,200		1,200		800
Establishments—	2	2	Under the Collector of Madras— Clerks (35), (25)	720	1,200		1,200	720	1,200		1,200	
	1	1	Attender (10)	120				120				
			Under the Deputy Collector of Madras—		840				840		1,200	
	1	1	Manager (100)	1,200				1,200				
	11	11	Clerks (45), (35), (30), 3 (25), 3 (20), 2 (15)	3,300				3,300				7,582
	1	1	Shroff (20)	240				240				
	4	4	Inspectors (75), (70), (60), (50)	3,060		11,260		3,060	11,218			
	12	12	Servants 4 (10), (8), 7 (7)	1,164				1,164				
Income-tax Establishment on the Board of Revenue—	2	2	Clerks (75–5–100), (25–5–50)	1,200								
Temporary Establishment—	2	2	Clerks (20) for 3 months	120				1,260				
				10,284				120				
			Deduct—Probable Savings	*20*		11,260		10,344				
			Carried over		10,264	...	11,260	*20*	10,324		11,218	8,382
					12,304		12,460		12,364		12,418	

* See note (*a*), page 31, under 3. Land Revenue.

DETAILED ACCOUNT No. 10A.—ASSESSED TAXES.—Collection of Income Tax—*contd.*

		Numbers. 1898-99.	Numbers. 1899-1900.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	Explanatory Remarks.
	MADRAS—*contd.*												
	Brought forward				12,304		12,430		12,364		12,418	8,382	
Allowances—	Commission paid to Companies			1,300		1,300		1,320				874	
	Conveyance Allowance			960		900		960		1,281		560	
	Travelling Allowance			160		100		180		947		80	
					2,420		2,300		2,460	...		1,514	
Contingencies—	Purchase of Country Articles each costing less than Rs. 50			90							2,228	...	
	Telegram Charges			10				90				3	
	Remuneration to Copyists			70				10		53		12	
	Cost of Vinegar and Firewood for making ink			...				70		...			
	Cooly-hire for taking papers to and bringing printed Forms, etc., from the Press			10				6		...		4	
	Jutka-hire for bringing Income tax Defaulters arrested			10				10		...		...	
	Record Boards			10				10		...		...	
	Binding Books			40				10		4		15	
	Repair of Office Furniture			10				40		...		2	
	Subsistence Allowance to Income tax Defaulters while in Jail			10				10		44		...	
	Candles			4				10		1		...	
	Lanterns			3				4		...		...	
	Tom-tom Charges			3				3		...		...	
	Batta to witnesses			6				3		4		...	
	Miscellaneons			...				...		...		2	
					276		240		276	...	106	38	
	TOTAL, MADRAS				15,000		15,000		15,100		14,752	9,934	
	DISTRICT CHARGES.												
Establishment—	Inspector (40)	1	1	480				480					
	Clerks (40), 7 (30), 6 (20), 20 (15)	28	34	8,040				6,900				5,593	
	Servants 7 (6)	7	7	504				480					
	Temporary—												
	Clerks (25) for 2 months	4	5	250				200					
	Clerks (15) for 6 months	6	7	630				540		8,587			
	Clerk (15) for 4 months	1	1	60				60					
	Servants (6) for 6 months	4	4	144				144					
	Local Allowances			...				...					
					10,108				8,804				
	Deduct—Probable Savings				*91*				*674*				(a) The increase is due to the additional establishment sanctioned in G.Os., No. 790, Financial, dated 16th July 1898, and No. 830, Financial, dated 25th July 1898.
					(a)10,017		8,900		8,130		8,587	...	
Allowances—	Annual remuneration paid to the Municipality for the work of Income-tax in the Civil and Military station, Bangalore			500		500		500				1,764	
	Commission paid to Private Individuals			2,500		2,600		2,350		500		717	
	Travelling Allowance			1,000		1,100		900		2,529			
					4,000		4,200		3,750	906		45	
Supplies and Services—	Translation of Marwadi, etc., Accounts			465		400		465			3,935		
					465		400		465	441			
Contingencies—	Purchase of Country Articles each costing less than Rs. 50			130				3,300			441		
	Purchase of Country Articles each costing not less than Rs. 50			...		11,260			100			63	
	Telegram Charges			10					70				
	Binding Registers, etc.			35					10				
	Conveyance of Forms			35					35				
	Skeleton Files								20		303		
	Repair of Furniture				5				5			3	
	Charges for publishing Income-tax Notices			...					15				
	Charges for publishing Income-tax Notices in the Civil and Military station, Bangalore			150					150				
	Rents, Rates and Taxes			150									
				3					150				
					518		500		...	555	303	8,185	
	TOTAL DISTRICT CHARGES				15,000		14,000		12,900		13,266	13,119	
	TOTAL				30,000		29,000		28,000		28,018		

11.—FOREST.

	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.
		Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works	11A	9,20,000	7,99,500	8,60,000	7,57,520
B.—Establishment	11B	8,30,000	8,23,500	8,40,000	8,15,334
TOTAL		17,50,000	16,23,000	17,00,000	15,72,854
IMPERIAL SHARE—ONE-HALF		8,75,000	8,12,000	8,50,000	7,86,427
PROVINCIAL SHARE—ONE-HALF		8,75,000	8,11,000	8,50,000	7,86,427

DETAILED ACCOUNT No. 11A.—FOREST.—

SUMMARY.	BUDGET ESTIMATE, 1899-1900.				REVISED ESTI	
	Northern Circle.	Central Circle.	Southern Circle.	TOTAL.	Northern Circle.	Central Circle.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY	27,770	98,100	1,17,300	2,43,170	19,500	99,100
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS	51,520	33,000	19,000	1,03,520	46,800	33,150
III.—CONFISCATED DRIFT AND WAIF WOOD	990	440	300	1,730	970	310
V.—RENT OF LEASED FORESTS AND PAYMENTS TO SHAREHOLDERS IN FORESTS MANAGED BY GOVERNMENT	10,000	10	7,500	17,510	10,000	10
VI.—LIVE AND DEAD STOCK	9,100	8,070	38,500	55,670	10,000	6,900
VII.—COMMUNICATIONS AND BUILDINGS	56,860	22,000	57,000	1,35,860	29,760	17,520
VIII.—DEMARCATION, IMPROVEMENT AND EXTENSION OF FORESTS	1,12,050	1,12,830	1,28,100	3,52,980	1,03,070	97,630
IX.—MISCELLANEOUS	3,210	1,750	4,600	9,560	1,300	11,080
Deduct—For rounding	...	...	...	...	...	...
TOTAL	2,71,500	2,76,200	3,72,300	9,20,000	2,21,400	2,65,700
DETAILS.						
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY—						
a. Timber	14,300	10,430	62,300	87,030	14,100	9,960
b. Firewood and Charcoal	12,470	82,800	25,000	1,20,270	5,000	85,440
c. Bamboos	900	780	8,600	10,280	250	830
d. Sandal-wood	...	500	4,600	5,100	...	300
e. Grass and other Produce	100	3,590	16,800	20,490	150	2,570
TOTAL I.—TIMBER, ETC., REMOVED BY GOVERNMENT AGENCY	27,770	98,100	1,17,300	2,43,170	19,500	99,100
VI.—LIVE AND DEAD STOCK—						
a. Purchase of Cattle	...	...	6,000	6,000	...	...
b. Feed and keep of Cattle	2,750	...	27,300	30,050	3,200	...
c. Plant, Tools and Instruments	6,350	8,070	5,200	19,620	6,800	6,900
TOTAL VI.—LIVE AND DEAD STOCK	9,100	8,070	38,500	55,670	10,000	6,900
VII.—COMMUNICATIONS AND BUILDINGS—						
a. Roads and Bridges	26,250	10,200	25,500	61,950	12,450	5,250
b. Buildings	26,110	10,450	29,500	66,060	15,310	11,670
c. Other Works	4,500	1,350	2,000	7,850	2,000	600
TOTAL VII.—COMMUNICATIONS AND BUILDINGS	56,860	22,000	57,000	1,35,860	29,760	17,520
VIII.—DEMARCATION, IMPROVEMENT AND EXTENSION OF FORESTS—						
a. Demarcation	25,300	15,500	14,900	55,700	15,170	12,800
b. Compensation for Land and Rights	3,500	350	500	4,350	4,150	1,100
c. Surveys—						
(1) Surveys, Local	8,960	5,050	8,000	22,010	9,000	4,530
(2) Do. India	25,800	20,200	46,000	92,000	33,670	18,100
d. Working Plans	1,900	1,200	1,600	4,700	200	530
e. Sowing and Planting	14,990	22,250	13,100	50,340	10,050	14,300
f. Protection from Fire	9,550	14,950	19,100	43,600	10,050	14,900
g. Other Works	22,050	33,330	24,900	80,280	20,800	31,370
TOTAL VIII.—DEMARCATION, ETC.	1,12,050	1,12,830	1,28,100	3,52,980	1,03,070	97,630
IX.—MISCELLANEOUS—						
a. Law Charges	550	640	300	1,490	500	10,340
b. Other Charges	2,660	1,110	4,300	8,070	800	740
TOTAL IX.—MISCELLANEOUS	3,210	1,750	4,600	9,560	1,300	11,080

Accounts, 8 months, 1898-99.	EXPLANATORY REMARKS
Rs.	
4,08,207	The actuals of the first 8 months of the current year are the same as those of the same
5,36,190	vides for a margin for additional expenditure over last year in the remaining mon
	I consider quite ample. The Budget Estimate for next year is as usual pitched too
9,44,397	Rs. 8,50,000.
	The decrease in the Revised Estimate is due to the absence on leave out of India of a
	anticipated in the Budget, to the reduction in the rates of Exchange Compensation A
	full sanctioned scale of the subordinate forest service, not having been filled up for wa
4,72,198	Estimate for next year contemplates the absence on leave out of India of a less numbe
4,72,199	year and provides for the entertainment of a larger staff under the reorganization scheme

A.—Conservancy and Works.

MATE, 1898-99.		BUDGET ESTIMATE, 1898-99.				ACCOUNTS, 1897-98.			
Southern Circle.	TOTAL.	Northern Circle.	Central Circle.	Southern Circle.	TOTAL.	Northern Circle.	Central Circle.	Southern Circle.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
86,100	2,04,700	24,600	58,490	1,07,200	1,90,290	16,637	84,010	79,689	1,80,336
17,400	97,350	49,500	33,200	18,400	1,01,100	43,859	29,405	16,892	90,156
500	1,780	600	350	400	1,350	1,030	353	266	1,649
9,000	19,010	10,000	10	7,500	17,510	10,000	10	7,556	17,566
36,300	53,200	8,700	4,000	38,200	50,900	7,580	5,792	38,735	52,107
39,500	86,780	43,100	20,870	52,400	1,16,370	32,393	13,684	44,631	90,708
1,18,700	3,19,400	1,22,020	1,27,240	1,22,520	3,71,780	96,709	1,23,657	96,532	3,16,898
4,900	17,280	3,700	1,560	5,500	10,760	1,796	978	5,326	8,100
...	...	*20*	*20*	*20*	*60*	...	...	...	...
3,12,400	7,99,500	2,62,200	2,45,700	3,52,100	8,60,000	2,10,004	2,57,889	2,89,627	7,57,520
39,400	63,460	13,250	12,560	52,600	78,410	12,269	5,276	42,509	60,054
22,900	1,13,340	10,100	42,170	32,500	84,770	3,844	75,486	17,505	96,835
5,000	6,080	950	830	3,900	5,680	308	1,232	3,189	4,729
3,600	3,900	...	300	3,600	3,900	...	167	2,664	2,831
15,200	17,920	300	2,630	14,600	17,530	216	1,849	13,822	15,887
86,100	2,04,700	24,600	58,490	1,07,200	1,90,290	16,637	84,010	79,689	1,80,336
4,200	4,200	...	...	6,000	6,000	...	...	3,851	3,851
26,900	30,100	2,700	...	27,000	29,700	2,301	17	27,240	29,558
5,200	18,900	6,000	4,000	5,200	15,200	5,279	5,775	7,644	18,698
36,300	53,200	8,700	4,000	38,200	50,900	7,580	5,792	38,735	52,107
15,000	32,700	21,700	11,800	28,000	61,500	14,518	7,393	17,825	39,736
20,500	47,480	17,000	8,190	21,600	46,790	15,267	6,221	22,729	44,217
4,000	6,600	4,400	880	2,800	8,080	2,608	70	4,077	6,755
39,500	86,780	43,100	20,870	52,400	1,16,370	32,393	13,684	44,631	90,708
8,500	36,470	20,900	15,600	14,300	50,800	15,130	13,828	9,406	38,364
1,800	7,030	4,800	400	2,100	7,300	3,877	1,520	6,658	12,055
6,000	19,530	8,500	5,300	8,000	21,800	8,276	4,020	5,921	18,217
51,800	1,03,570	37,220	37,220	37,220	1,11,660	28,806	45,014	26,687	1,00,507
1,300	2,030	1,100	1,050	2,300	4,450	587	252	862	1,701
13,300	37,650	19,000	22,500	16,100	57,600	12,211	16,200	12,584	40,995
15,000	39,950	11,100	14,400	17,500	43,000	10,472	13,230	14,043	37,745
21,000	73,170	19,400	30,770	25,000	75,170	17,350	29,593	20,371	67,314
1,18,700	3,19,400	1,22,020	1,27,240	1,22,520	3,71,780	96,709	1,23,657	96,532	3,16,898
100	10,940	600	520	300	1,420	824	66	6	896
4,800	6,340	3,100	1,040	5,200	9,340	972	912	5,320	7,204
4,900	17,280	3,700	1,560	5,500	10,760	1,796	978	5,326	8,100

MADRAS—

DETAILED ACCOUNT No. 11B.—FOREST.—

Vide APPENDIX E.

A

SUMMARY.	BUDGET ESTIMATE, 1899–1900. Northern Circle.	Central Circle.	Southern Circle.	TOTAL.
	Rs	Rs.	Rs.	Rs.
SALARIES	1,05,400	1,16,000	1,07,400	3,28,800
ESTABLISHMENTS	92,860	1,11,860	1,04,360	
		+4,920		3,14,000
ALLOWANCES	45,000	46,500	44,200	1,35,700
CONTINGENCIES	19,100	17,000	15,400	51,500
TOTAL	2,62,360	2,91,360	2,71,360	8,30,000
		+4,920		

	Numbers. 1898-99. N. C.	C. C.	S. C.	1899-1900. N. C.	C. C.	S. C.	DETAILS.	BUDGET ESTIMATE, 1899–1900. Northern Circle.	Central Circle.	Southern Circle.	TOTAL.
							SALARIES.				
Salaries—	...	1	...	...	1	...	(*a*) Conservators—				
	1	...	...	1	...	...	1st Grade (1,600)				
	...	...	1	...	...	1	2nd " (1,350)	...	19,200	...	19,200
							3rd " (1,100)	16,200	...	...	16,200
	1	...	2	1	...	2	(*b*) Superior Officers—	...	...	13,200	13,200
	...	3	1	...	3	1	Deputy Conservators—				
	3	1	3	2	1	4	1st Grade (900)				
	1	4	2	2	3	2	2nd " (800)	10,800	...	21,600	32,400
							3rd " (650)	...	28,800	9,600	38,400
	2	2	1	3	1	1	4th " (550)	15,600	7,800	31,200	54,600
	2	1	2	2	3	...	Assistant Conservators—	13,200	19,800	13,200	46,200
	2	1½	1½	2	1½	1½	1st Grade (450)				
							2nd " (350)	16,200	5,400	5,400	27,000
	1	1	...	1	1	...	Special Forest Settlement Officers (500)	8,400	12,600	...	21,000
	1	2	...	1	3	...	Extra Assistant Conservators—	12,000	9,000	9,000	30,000
	2	...	1	2	...	1	1st Grade (350) Local Allowance (50)	4,800	4,200		9,000
	...	2	1	...	2	1	2nd " (300) do. do.	3,600	* 11,400	...	15,000
	...	...	...	...	...	...	3rd " (250)	6,000	...	3,000	9,000
							4th " (200)	...	4,800	2,400	7,200
	...	...	...	...	...	...	4th " (200)	800	800	800	2,400
	11	11½	13½	12	12½	11½	Local Allowance (Rs. 50) for the—				
							Forest Assistant in the Board's office	200	200	200	600
							Exchange Compensation Allowance	5,600	6,300	6,500	18,400
							Deputation and Special Allowance	1,13,400	1,30,300	1,16,100	3,59,800
								600	800	600	2,000
							Deduct—Probable Savings	1,14,000	1,31,100	1,16,700	3,61,800
							TOTAL, SALARIES	*8,600*	*15,100*	*9,300*	*33,000*
								1,05,400	1,16,000	1,07,400	3,28,800
							ESTABLISHMENT.				
Establishment—	33	39	34	33	39	34	(*c*) Subordinate Forest and Depot Estt.—				
							Rangers 7 (150), 9 (125), 13 (100), 17 (80), 22 (60), 38 (50)	29,940	35,820	30,900	96,660
	18	22	20	18	22	20	Deputy Rangers 20 (40), 20 (35), 20 (30)	7,440	9,300	8,460	25,200
	42	49	48	42	49	48	Foresters 5 (25), 54 (20), 80 (15)	8,820	10 200	9,840	28,860
	285	395	300	285	395	300	Forest Guards 50 (12), 75 (10), 140 (9), 715 (8)	29,124	40,032	30,804	99,960
	...	...	...	...	...	...	Temporary Establishment—				
							Rangers	...	...	...	...
							Deputy Rangers	...	...	...	...
							Foresters	...	...	...	...
							Forest Guards	...	...	...	...
	36	55	55	36	55	55	(*d*) Office Establishment—				
							Clerks (125), 2 (100), (70), 20 (50), 6 (40), 15 (35), 5 (30), 23 (25), 24 (20), 23 (15), 26 (12)	13,260	16,956	18,048	48,264
	71	69	60	71	69	60	Servants 9 (10), 2 (9), 52 (8), 54 (7), 83 (6)	5,820	5,712	5,268	16,800
							Forest Settlement Officers' Establishments—				
							15 Clerks 5 (50), 5 (25), 5 (20)				
							40 Servants 5 (14), 5 (11), 25 (8), 5 (7)	4,008	3,006	3,006	10,020
							FOREST ESTABLISHMENT IN BOARD'S OFFICE.				
							Permanent Establishment—				
							1 Assistant 250				
							10 Clerks (125), (70), (60), (50), (35), (30), 2 (25), 2 (15)	...	...	...	...
							6 Servants 2 (10), (8), 2 (7), (5)				
							Temporary Establishment—	1,800	1,800	1,800	5,400
							4 Clerks (75), 2 (35), (20)	188	188	188	564
							For Temporary Office Establishments entertained in Districts—	660	660	660	1,980
	29	11	22	36	13	22	Clerks 8 (25), 6 (20), 42 (15), 15 (12)	6,864	2,616	4,080	13,560
	15	17	35	12	19	34	Servants 5 (8), 25 (7), 29 (6), 4 (5), 2 (4)	960	1,464	2,580	5,004
							Lump provision for temporary establishments in District Forest Offices		+4,920		4,920
							Total	1,08,884	1,27,754	1,15,634	3,57,192
							Deduct—Probable Savings	*16,024*	*15,894*	*11,274*	*43,192*
							TOTAL, ESTABLISHMENTS	92,860	1,11,860	1,04,360	3,14,000
									+4,920		

* Provision made for one appointment created by transfer from the Imperial Service (*vide* G.O., Mis. No. 3028, Rev., dated 19th July 1898).

B.—Establishments.

PAGE .

REVISED ESTIMATE, 1898–99. Northern Circle.	Central Circle.	Southern Circle.	TOTAL.	BUDGET ESTIMATE, 1898–99. Northern Circle.	Central Circle.	Southern Circle.	TOTAL.	ACCOUNTS, 1897–98. Northern Circle.	Central Circle.	Southern Circle.	TOTAL.
Rs.	Rs.	Rs.	Rs	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,00,800	1,06,400	1,17,800	3,25,000	1,05,700	1,14,600	1,13,500	3,33,800	1,08,267	1,17,632	1,20,949	3,46,848
96,700	1,12,600	1,08,700	3,18,000	98,500	1,19,500	1,12,000	3,30,000	87,678	1,02,985	95,791	2,86,454
45,500	40,500	42,400	1,28,400	42,900	44,600	41,300	1,28,800	41,879	41,519	46,357	1,29,755
19,000	17,500	15,600	52,100	16,400	16,000	15,000	47,400	19,889	18,426	13,962	52,277
2,62,000	2,77,000	2,84,500	8,23,500	2,63,500	2,94,700	2,81,800	8,40,000	2,57,713	2,80,562	2,77,059	8,15,334
					19,200	...	19,200				
13,200	16,800	13,200	43,200	16,200	...	...	16,200	16,200	20,490	12,973	49,663
				...	...	13,200	13,200				
				10,800	...	21,600	32,400				
				...	28,800	9,600	38,400				
				23,400	7,800	23,400	54,600				
				6,600	26,400	13,200	46,200				
				10,800	10,800	5,400	27,000				
				8,400	4,200	8,400	21,000				
83,000	85,600	98,600	2,67,200	12,000	9,000	9,000	30,000	85,043	89,088	98,619	2,72,750
				4,800	4,200	...	9,000				
				3,600	7,800	...	11,400				
				6,000	...	3,000	9,000				
				...	4,800	2,400	7,200				
				...	...	...	...				
				...	...	...	...				
...	...	...	...	...	...	...	...	...	...	...	...
4,600	4,000	6,000	14,600	6,100	6,800	8,000	20,900	7,024	8,054	9,357	24,435
				1,08,700	1,29,800	1,17,200	3,55,700				
				5,400	4,600	3,500	13,500				
				1,14,100	1,34,400	1,20,700	3,69,200				
				8,400	*19,800*	*7,200*	*35,400*				
1,00,800	1,06,400	1,17,800	3,25,000	1,05,700	1,14,600	1,13,500	3,33,800	1,08,267	1,17,632	1,20,949	3,46,848
				29,940	35,820	30,900	96,660				
				7,440	9,300	8,460	25,200				
				8,820	10,200	9,840	28,860				
63,200	80,100	72,700	2,16,000	29,124	40,032	30,804	99,960	56,120	70,228	59,751	1,86,099
				...	...	...	...				
				...	...	...	...				
				...	...	...	...				
				...	...	...	...				
				13,260	16,956	18,048	48,264				
				5,820	5,712	5,268	16,800				
				4,008	3,006	3,006	10,020				
				1,000	1,000	1,000	3,000				
33,500	32,500	36,000	1,02,000					31,558	32,757	36,040	1,00,355
				1,800	1,800	1,800	5,400				
				188	188	188	564				
				660	660	660	1,980				
				5,304	2,232	4,080	11,616				
				1,176	1,332	2,664	5,172				
				1,08,540	1,28,238	1,16,718	3,53,496				
				10,040	*8,738*	*4,718*	*23,496*				
96,700	1,12,600	1,08,700	3,18,000	98,500	1,19,500	1,12,000	3,30,000	87,678	1,02,985	95,791	2,86,454

DETAILED ACCOUNT No. 11B.—FOREST—

	ALLOWANCES.	Budget Estimate, 1899–1900. Northern Circle.	Central Circle.	Southern Circle.	Total.
Allowances—	Travelling Allowance—	Rs.	Rs.	Rs.	Rs.
	(*a*) Conservators	3,500	3,000	3,000	9,500
	(*b*) Superior Officers	17,000	18,000	16,000	51,000
	(*c*) Subordinate Forest and Depot Establishments	16,700	20,200	19,500	56,400
	(*d*) Office Establishments	7,800	5,300	5,700	18,800
	TOTAL ALLOWANCES	45,000	46,500	44,200	1,35,700
	CONTINGENCIES.				
Contingencies—	(*a*) Stationery	...	...	...	...
	(*b*) Carriage of Tents	1,000	550	...	1,550
	(*c*) Rents, Rates and Taxes	1,450	750	900	3,100
	(*d*) Official Postage	5,850	6,800	5,200	17,850
	(*e*) Service Telegrams	1,000	400	500	1,900
	(*f*) Purchase and Repair of Furniture	...	...	...	...
	(*g*) Sundries—				
	Miscellaneous, Carriage of Records, Uniform, Warm Clothing, Landing and Shipping Charges, Peons' Belts and Badges, Money Order Commission, Cloth for Records, Table Cloth, Binding Charges, Cooly to Tent Lascars, Lighting Charges, Sweepers' Allowances, Carriage of Stationery, Printed Form and Permit Book, Purchase of Books and Periodicals, Advertisement, Medicines, Hot and Cold Weather Charges, Tour expenses including Carriage of Tapal, Purchase, Repair and Mounting Maps	9,800	8,500	8,800	27,100
	TOTAL CONTINGENCIES	19,100	17,000	15,400	51,500

12.—REGISTRATION.

	Detailed Account No.	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.	Accounts, 1897–98.
		Rs.	Rs.	Rs.	Rs.
Superintendence	12A	36,500	31,700	33,500	29,743
District Charges	12B	8,05,500	8,02,300	8,10,500	8,00,542
TOTAL		8,42,000	8,34,000	8,44,000	8,30,285
IMPERIAL SHARE—ONE-HALF		4,21,000	4,17,000	4,22,000	4,15,143
PROVINCIAL SHARE—ONE-HALF		4,21,000	4,17,000	4,22,000	4,15,142

DETAILED ACCOUNT No. 12A.—REGISTRATION.—Superintendence.

	Numbers. 1898-99.	Numbers. 1899-1900.	Details.	Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	1	1	Inspector-General (1,250)	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Establishment—	2	2	Clerks (200), (130)	3,960				3,960			
	2	2	Clerks (80), (65)	1,740				1,740			
	9	9	Clerks (50), (45), (40), 2 (35), (30), 3 (25)	3,720				3,720		10,065	
	11	11	Servants (12), 2 (10), (8), 5 (7), (6), (5)	1,032				1,032			
			Reorganisation of the Office Establishment	5,000				...			
					15,452		10,100		10,452		10,065
Allowances—			Travelling Allowance of Inspector-General	1,000		1,000		1,000		729	
			Travelling Allowance of Establishment	700		700		700		522	
					1,700		1,700		1,700		1,251
Supplies and Services—			Purchase and Repair of Iron Safes	1,000		2,000		3,000		950	
			Apparatus for taking Finger-prints in Registration Offices	300		300		300		235	
					1,300		2,300		3,300		1,185
			Carried over		33,452		29,100		30,452		27,501

B.—Establishments—*contd.*

Revised Estimate, 1898-99. Northern Circle.	Central Circle.	Southern Circle.	Total.	Budget Estimate, 1898-99. Northern Circle.	Central Circle.	Southern Circle.	Total.	Accounts, 1897-98. Northern Circle.	Central Circle.	Southern Circle.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,500	2,500	3,000	9,000	3,500	3,000	3,000	9,500	2,622	2,194	2,594	7,410
18,500	15,000	15,000	48,500	18,000	17,600	15,700	51,300	18,357	17,041	18,390	53,788
15,800	18,200	18,600	52,600	14,400	18,500	17,800	50,700	14,060	17,648	18,927	50,635
7,700	4,800	5,800	18,300	7,000	5,500	4,800	17,300	6,840	4,636	6,446	17,922
45,500	40,500	42,400	1,28,400	42,900	44,600	41,300	1,28,800	41,879	41,519	46,357	1,29,755
...	...	...	...	50	...	...	50	...	...	...	...
900	400	...	1,300	300	800	100	1,200	118	226	767	1,111
1,430	730	900	3,060	1,400	625	720	2,745	1,462	1,097	803	3,362
5,750	6,660	5,200	17,610	5,650	5,590	4,500	15,740	5,352	6,698	4,935	16,985
900	360	500	1,760	700	855	500	2,055	952	319	395	1,666
...	...	...	...	...	...	...	...	...	...	...	...
				...	...	...	...				
				...	...	...	...				
10,020	9,350	9,000	28,370	8,300	8,130	9,180	25,610	12,005	10,086	7,062	29,153
19,000	17,500	15,600	52,100	16,400	16,000	15,000	47,400	19,889	18,426	13,962	52,277

Accounts, 8 months, 1898-99.	Explanatory Remarks.
Rs.	
21,039	The Budget has been reduced in the Revised Estimate chiefly under Supplies and Services and Contingencies with reference to the actuals of the past and current years.
5,29,298	
5,50,337	The Budget Estimate of the current year made too large a provision for new Sub-Registry offices which has been reduced in the Revised and in the Budget Estimate for next year.
2,75,163	
2,75,169	
10,000	
6,660	
628	
426	
1,261	
190	
19,165	

DETAILED ACCOUNT No. 12A.—REGISTRATION.—Superintendence—*contd.*

Vide APPENDIX E, PAGE .

	DETAILS—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	EXPLANATORY REMARKS.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Contingencies—	Brought forward .		33,452		29,100		30,452		27,501	19,165	
	Postage Charges	800		700		800		761		431	
	Telegraph Charges	100		100		50		111		55	
	Rents, Rates and Taxes	600		550		600		549		549	
	Purchase of European Articles each costing less than Rs. 5	50				50		6		85	
	Purchase of European Articles each costing not less than Rs. 5	150				150		60			
	Purchase of Country Articles each costing less than Rs. 50	150				200		87		11	
	Purchase of Country Articles each costing not less than Rs. 50	80				80		53		96	
	Purchase of Books	10				10		170		8	
	Purchase of Periodicals (Vernacular Calendars).	100				100		95		...	
	Landing and Shipping Charges . .	25				10		27		13	
	Petty Repairs to Buildings . . .	20				20		14		39	
	Repairs to Furniture	60				70		45		...	
	Repairs to Time-pieces and Clocks	50		1,250		50		34		210	
	Liveries and Clothing of Servants	10				...		...		123	
	Peons' Belts and Badges . . .	100				100		49		...	
	Carriage of Stationery and Records	500				500		...		...	
	Cloth for Records	5				5		...		...	
	Record racks, Boards, etc. . . .	50				50		...		...	
	Rattan Mats and Blinds	20				35		...		...	
	Table Cloth	...				6		...		48	
	Clock-winding	...				...		...		35	
	Hot and Cold Weather Charges . .	38				32		11		12	
	Binding Charges	40				40		34		159	
	Lighting Charges	10				10		83			
	Office Expenses and Miscellaneous .	80				80		10			
			3,048		2,600		3,048		2,242	21,039	
	TOTAL .		36,500		31,700		33,500		29,743		

DETAILED ACCOUNT No. 12B.—REGISTRATION.—District Charges.

	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salaries—	1	1	Registrars— 1st Grade Registrar, Madras, also Registrar of Joint Stock Companies (500) . . .	6,000				6,000				
	1	1	2nd Grade (300) . . .	3,600				3,600				
	3	3	3rd Grade (250) . . .	9,000				9,000				
	4	4	4th Grade (200) . . .	9,600				9,600				
	6	6	5th Grade (175) . . .	12,600				12,600				
	6	6	6th Grade (150) . . .	10,800		55,000		10,800		55,186		
	1	1	7th Grade (100), Nilgiris . .	1,200				1,200				
			Local Allowance to 7th Grade Registrar, Nilgiris (25) . . .	300				300				
			Sub-Registrars—	53,100				53,100				
	10	10	1st Grade (90) .	10,800				10,800				
	10	10	2nd Grade (75) . . .	9,000				9,000				
	20	20	3rd Grade (60) . . .	14,400				14,400				
	30	30	4th Grade (50) . . .	18,000				18,000				
	37	37	5th Grade (45) . . .	19,980				19,980				
	60	60	6th Grade (40) . . .	28,800				28,800				
	70	70	7th Grade (35) . . .	29,400				29,400				
	151	153	8th Grade (30) . . .	55,080		1,89,000		54,360		1,88,537		
			Local Allowance to Sub-Registrars at Manantoddy and Vayittiri at Rs. 15 each . . .	360				360				
	1	1	9th Grade (25) . . .	300				300				
	22	22	Probationary Sub-Registrars (20) .	5,280				5,280				
			Provision for new Sub-Registry Offices	500								
				2,45,000				3,520				
			Deduct—Probable Savings .	*1,000*								
					2,44,000			2,47,300				
Establishment—	8	8	District Registrars' Establishment— Clerks (50), (35), (30), 2 (25), 3 (20) . . .	2,700			2,44,000	*3,000*				
	4	4	Servants (10), (7), (6), (5½) .	342					2,44,300		2,43,723	
Presidency Town—			Registrar of Joint Stock Companies—					2,700				
	2	2	Clerks (45), (25) . . .	840				342				
	1	1	Servant (7)	84								
			Carried over .	3,966	2,44,000		2,44,000	840		35,732		
								84				
								3,966	2,44,300			
										1,25,448		
										1,61,180		2,43,723

DETAILED ACCOUNT No. 12B.—REGISTRATION.—District Charges—*contd.*

Vide APPENDIX E, PAGE .

Numbers. 1898–99.	Numbers. 1899–1900.		Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.		Accounts, 8 months, 1898–99.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward	3,966	2,44,000		2,44,000	3,966	2,44,300		2,43,723	1,61,180	
161	161	Clerks 4 (40), 14 (35), 14½ (30), 28 (25), 33 (20), 26 (17½), 23 (15), 19 (14)	41,952				41,952					
33	33	Apprentice Clerks 33 (10)	3,960				3,960					
61	61	Servants (8), 21 (7), 22 (6), 14 (5), 3 (4)	4,428				4,428					
		Sub-Registrars' Establishment—										
10	10	Clerks 2 (25), 4 (20), 4 (17½)	2,400				2,400					
5	5	Servants 2 (7), 2 (6), (5)	372				372		2,05,412			
993	998	Clerks 67 (25), 151 (20), 202 (17½), 268 (15), 307 (14)	1,99,296				1,98,318				1,97,527	
		Local Allowance of Rs. 7½ to the clerk at Gúdalúr in the Nilgiri district and to each of the first clerks at Manantoddy and Vayittiri, of Rs. 7 to each of the second clerks at the latter stations, and of Rs. 5 to each of the clerks at Kodaikánal and Shevaroy Hills	558				558					
		Fixed Special Allowance to the Deputy Tahsildar's clerk at Tangasséri (5)	60				60					
740	746	Servants 394 (6), (5½), 135 (5), 51 (4½), 165 (4)	47,208				46,812					
		Local Allowance of Rs. 2 to the peon at Kodaikánal, of Rs. 3 to each of the peons at Manantoddy and Vayittiri, and of Rs. 2½ to the night-watchmen and sweepers at each of the latter stations	156				156					
		Famine Batta	...			...	...			1,506		
			3,04,356				3,02,982					
		Provision for new Sub-Registry Offices	1,000				6,848					
			3,05,356			2,97,000	3,09,830					
		Deduct—Probable Savings	*3,000*			..	*7,000*					
			3,02,356		3,02,356		2,97,000		3,02,830		2,96,918	
		Commission to Registrars and Sub-Registrars	2,00,000		2,03,000		2,00,000		2,07,704		1,36,762	The Revised Estimate is based upon the actuals of the past and current years.
		Travelling Allowance, etc.	8,392		9,200		8,392		8,828		4,929	
		Conveyance Allowance	108		100		108		100		72	
Allowances—				2,08,500		2,12,300		2,08,500		2,16,632		
		Law Charges	10		...		10		...		...	
		Remuneration for the Service of Females	500		600		500		531		414	
		Petty Construction and Repairs	3,000		900		4,000		774		296	
Supplies and Services—		Section Writing and Copying	8,000		10,100		8,000		7,881		7,327	
				11,510		11,600		12,510		9,186		
		Postage Charges	9,000		9,200		9,000		9,098		6,198	
		Telegraph Charges	100		50		50		62		36	
		Rents, Rates and Taxes	8,000		7,650		9,000		7,697		4,406	
		Purchase of European Articles each costing less than Rs. 5	200				200		95			
		Purchase of Country Articles each costing less than Rs. 50	1,500				2,000		1,131		4,958	
		Purchase of Country Articles each costing not less than Rs. 50	3,700				5,000		2,825			
		Purchase of Periodicals	14				10		1			
		Landing and Shipping Charges	100				50		89			
		Petty Repairs to Buildings	1,000				50		585			
		Repairs to Furniture	600				600		560			
		Clock-winding	...				...		7			
		Repairs to Clocks and Time-pieces	50				50		...		...	
		Liveries and Clothing of Servants	50				...		36		32	
		Carriage of Stationery and Records	4,000				4,000		4,029		149	
		Cloth for Records	20		20,500		20		1		309	
		Record-racks, Boards, etc.	3,900				5,000		1,085		2	
		Rattan Mats and Blinds	100				100		50		1	
		Table Cloth	200				200		174		47	
		Office Scales and Weights	...				20		...		1,784	
		Advertisements	10				10		...		2	
		Hot and Cold Weather Charges	500				500		510		385	
		Sweepers' Allowances	200				260		269		1	
		Scavenging Expenses	40				40		39		53	
		Binding Charges	4,210				5,000		4,092		3	
		Lighting Charges	1,100				1,000		1,043			
		Office Expenses (Packing Charges, Petty Carriage and Cooly Charges and Miscellaneous)	440				200		605		...	
Contingencies—					39,134		37,400		42,360		388	
											181	
											29	
											1,060	
											685	
											81	
		TOTAL			8,05,500		8,02,300		8,10,500		5,29,293	

13.—INTEREST ON ORDINARY DEBT.

Provincial.	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts, 8 months, 1898-99.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	
Interest on Provincial Advance and Loan Accounts	13A	2,03,000	2,07,000	2,13,000	1,85,768	...	The decrease in the Revised compared with the Budget Estimate of the current year is due to larger repayments of advances than was anticipated in the Budget. In 1897-98 the advances to cultivators were abnormally high on account of Famine.

Detailed Account No. 13A.—INTEREST ON ORDINARY DEBT.—Interest on Provincial Advances and Loan Accounts.

Class I. Advances to Cultivators.	Rate of interest per cent.	Balance outstanding on the 31st March 1900.	Budget Estimate, 1899-1900. Recoveries.	Budget Estimate, 1899-1900. Advances.	Budget Estimate, 1899-1900. Opening balance.	Revised Estimate, 1898-99. Recoveries.	Revised Estimate, 1898-99. Advances.	Revised Estimate, 1898-99. Opening balance.	Accounts, 1897-98. Recoveries.	Accounts, 1897-98. Advances.	Accounts, 1897-98. Opening balance.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Loans under the Land Improvement Act XIX of 1883—											
Ordinary Loans	6·25	17,33,106	2,31,000	4,30,000	15,34,106	2,50,000	3,75,000	14,09,106	1,63,966	5,82,891	9,90,181
Loans under Special Well Rules.	3·00	12,46,064	50,000	...	12,96,064	50,000	...	13,46,064	60,212	9,057	13,97,219
	4·00	9,78,931	30,000	15,000	9,93,931	30,000	70,000	9,53,931	27,235	1,73,720	8,07,446
Loans under the Agriculturists' Loans Act XII of 1884	6·25	3,17,662	4,09,000	45,000	6,81,362	4,20,000	50,000	10,51,662	26,302	10,18,811	59,153
Total Class I	...	42,75,763	7,20,000	4,90,000	45,05,763	7,50,000	4,95,000	47,60,763	2,77,715	17,84,479	32,53,999
Class III.											
Loans to Landholders and Notabilities—											
Shulagiri Estate	5·00	...	702	...	702	3,300	...	4,002	3,143	...	7,145
Total Class III	...	...	702	...	702	3,300	...	4,002	3,143	...	7,145
Class IV.											
Loans to Municipalities—											
Anakapalle office building	4·25	2,198	269	...	2,467	258	...	2,725	275	...	3,000
Adoni Water-supply	4·25	57,454	1,411	...	59,365	1,352	...	60,717	1,297	...	62,014
Bellary, Construction of a school-house	4·00	25,000	...	25,000	...	...	...	...	...	...	...
Bezwada Water-supply	4·00	50,000	...	50,000	...	...	...	...	...	...	...
Calicut { Bridges	4·50	11,000	2,000	...	13,000	2,000	...	15,000	2,000	...	17,000
Calicut { Mappilla burial-grounds	4·00	7,664	958	...	8,622	958	...	9,580	...	9,580	...
Cochin Reclamation, Kalvetti.	4·50	2,022	930	...	2,952	890	...	3,842	852	...	4,6[illegible]
Coonoor { Drainage	4·25	6,263	466	...	6,729	447	...	7,176	428	...	7,604
Coonoor { Do.	4·50	1,486	84	...	1,570	80	...	1,650	76	...	1,726
Coonoor { Water-supply	4·00	50,000	...	50,000	...	...	...	...	...	...	...
Conjeeveram Water-supply	4·25	1,21,368	2,399	...	1,23,767	2,301	...	1,26,068	2,432	...	1,28,500
Cocanada Water-supply	4·25	1,10,080	2,265	...	1,12,345	2,136	...	1,14,481	3,619	25,230	92,870
Cuddapah do.	4·25	8,409	212	...	8,621	203	...	8,824	195	...	9,019
Dindigul do.	4·25	30,594	640	...	31,234	613	...	31,847	588	...	32,435
Kurnool { Water-supply	4·25	50,202	1,210	...	51,412	1,167	...	52,579	1,125	...	53,704
Kurnool { Market	4·25	3,500	500	...	4,000	500	...	4,500	500	...	5,000
Kurnool { Water-works	4·25	3,407	68	...	3,475	66	...	3,541	89	...	3,630
Kurnool { do.	4·00	5,464	303	...	5,767	303	...	6,070	...	6,070	...
Kumbakónam Drainage	4·50	45,732	2,473	...	48,205	2,365	...	50,570	2,262	...	52,832
Máyavaram Market Sheds and School	4·25	3,875	325	...	4,200	325	...	4,525	325	...	4,850
Madura Water-supply	4·25	1,74,552	4,060	...	1,78,612	3,895	...	1,82,507	3,736	...	1,86,243
Ootacamund—											
Sanitary Works	4·25	7,000	1,000	...	8,000	1,000	...	9,000	1,000	...	10,000
Kandal Drainage	4·25	12,179	766	...	12,945	735	...	13,680	705	...	14,385
South Water-supply	4·25	29,505	1,900	...	31,405	1,822	...	33,227	1,748	...	34,975
Drainage of Main Bazaar	4·00	1,00,000	...	1,00,000	...	...	...	...	...	...	...
Tanjore Water-supply	4·25	1,57,915	6,317	...	1,64,232	6,317	...	1,70,549	6,317	...	1,76,866
Tellicherry Roads	4·25	2,000	500	...	2,500	500	...	3,000	500	...	3,500
Tirupati Water-supply	4·25	35,000	12,000	...	47,000	12,000	...	59,000	...	14,000	45,000
Trichinopoly { Water-supply	4·25	1,11,067	4,400	...	1,15,467	4,400	...	1,19,867	4,400	...	1,24,267
Trichinopoly { Extension of Water-works.	4·00	50,000	...	50,000	...	...	...	...	...	...	...
Tuticorin Water supply	4·00	50,000	...	50,000	...	...	...	...	...	...	...
Vániyambádi Suspension Bridge	4·25	...	...	...	...	...	...	...	...	...	...
Vizagapatam Water-supply	4·25	2,03,149	3,752	...	2,06,901	3,599	...	2,10,500	13,800	...	13,800
Vizianagram do.	4·00	50,000	...	50,000	...	...	...	...	...	60,500	1,50,000
Total	...	15,78,585	51,208	3,75,000	12,54,793	50,232	...	13,05,025	48,269	1,15,380	12,37,914
Loans to District Boards—											
Ganjám Railway Feeder Roads	4·25	...	2,500	...	2,500	...	...	2,500	2,500	...	5,000
Saidapet Iron Girder Bridge	4·50	...	...	...	...	7,460	...	7,460	14,430	...	21,890
Tellicherry Ghât Roads	4·50	311	3,000	...	3,311	...	...	3,311	3,000	...	6,311
Total	...	311	5,500	...	5,811	7,460	...	13,271	19,930	...	33,201
Total Class IV	...	15,78,896	56,708	3,75,000	12,60,604	57,692	...	13,18,296	68,199	1,15,380	5,
Grand Total	...	58,54,659	7,77,410	8,65,000	57,67,069	8,10,992	4,95,000	60,83,061	3,49,057	18,99,859	
Mean Balances outstanding	...	...	...	...	58,11,000	...	...	59,25,000	...	...	
Interest payable to Imperial at 3½ per cent. on the Mean Balance.	...	...	...	...	2,03,000	...	...	2,07,000	...	...	

14.—INTEREST ON OTHER OBLIGATIONS.

	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts, 8 months, 1898-99.	Explanatory Remarks.
Imperial.		Rs.	Rs.	Rs.	Rs.		
Interest on Forest Officers' Provident Fund		300	300	...	242	...	
Interest on Deposits in State Railway Provident Institutions		6,700	5,700	3,000	4,268	...	These charges indicate an annual increase.
Interest on Assistant Surgeons' Fund		13,600	13,600	14,600	13,662	66	
Interest on Miscellaneous Accounts	14 A.	200	200	200	535	53	
Refunds		200	200	200	41		
Total Imperial		21,000	20,000	18,000	18,748	119	
Local.							
Interest on Miscellaneous Accounts		2,000	3,000	2,000	2,615	2,076	
TOTAL		23,000	23,000	20,000	21,363	2,195	

Detailed Account No. 14A.—INTEREST ON OTHER OBLIGATIONS.—Interest on Miscellaneous Accounts.

On Deposits of the Administrator-General		...	...	...	...	...	
On Land Revenue collections refunded		50	50	50	15	4	
Compensation for Lands taken up for public purposes		...	...	20	...	...	
On other Accounts		150	150	130	520	62	
TOTAL		200	200	200	535	66	

15.—POST OFFICE.

	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.		
Provincial.		Rs.	Rs.	Rs.	Rs.		
District Post Charges	15A	1,08,000	1,03,000	1,07,000	1,07,477	68,772	The Budget has been reduced in the Revised with reference to the actuals of the current year. Savings accrue by the transfer to Imperial of self-supporting offices.

Detailed Account No. 15A.—POST OFFICE.—District Post Charges.

Vide Appendix E, page .

Numbers. 1898-99.	Numbers. 1899-1900.	*Provincial.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.			
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
		Postmaster-General's Office—										
Office Establishments—												
1	1	Superintendent (50)	600				600					
3	3	Clerks (70), (25), (20)	1,380				1,380					
1	1	Peon (7)	84				84					
				2,064				2,064				
1	1	Inspector of Post Offices (60)	720				720					
145	141	Postmasters 27 (2½), 38 (3), 4 (4), 44 (5), 3 (6), 2 (7), (10), 15 (15), 4 (20), (30), (40), (no salary)	10,014				10,056					
9	11	Clerks 9 (15), 2 (20)	2,100				1,620					
2	8	Postmen 2 (8), (6), 5 (6½)	654				168					
815	755	Village Postmen 587 (6½), 154 (7), 2 (8), 6 (10), 6 (12)	60,498				65,112					
1	1	Letter-box Peon (7)	84				84					
3	3	Mail Peons 2 (6), (7)	228				228					66,394
		Ganjám Maliah Post—		74,298		98,770		77,988	1,03,666			
		In charge of Agent to the Governor in Ganjám	...				...					
2	2	Inspectors (7)	168				168					
		Batta of Inspectors 2 (3)	72				72					
44	44	Runners 3 (5), 22 (4), 19 (3)	1,920				1,920					
				2,160				2,160				
		Provision for revision and entertainment of additional establishments	2,562				...					771
		Famine Batta	...				...					
				2,562		1,200		...	1,695			
Road Establishments—												
313	317	Runners 171 (5), 133 (6), 11 (7), 2 (8) *	20,952				20,520					
13	14	Overseers 3 (10), (12), 6 (15), 4 (20)	2,544				2,304					
21	21	Boatmen 10 (1), 2 (2), 4 (1½), 5 (½)	270				270					
				23,766		99,970		23,094		1,05,361		
Plague Establishment—												
	1	Postmaster (20)	240		...							806
	10	Postman (8), 9 (7)	852		...							11
				1,092		...						13
Allowances—												
		Travelling Allowance	1,000		1,200		1,000		1,088			
				1,000		1,200		1,000		1,088		
Supplies and Services—												
		Torch Allowance	30		20		12		12			
		Boat Charges	82		20		74		24			
				112		40		86		36		
		Carried over		1,07,054		1,01,210		1,06,392		1,06,485		67,995

* Two runners in the Nellore district are each paid Rs. 5 extra per month for five months from 16th October to 14th March as subsidy for charges.

DETAILED ACCOUNT No. 15A.—POST OFFICE.—District Post Charges.—*contd.*

Vide APPENDIX E, PAGE .

		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	EXPLANATORY REMARKS.
	PROVINCIAL—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Contingencies—	Brought forward .		1,07,054		1,01,210		1,06,392		1,06,485	67,993	
	Rents, Rates and Taxes	648		630		600		603		422	
	Lighting Charges and Offic Expenses .	312						302		322	
	Liveries and Clothing of Servant . .	20						20		...	
	Purchase of Country and Europe Articles .	...						45		...	
	Cost of Stationery	10		1,160		300		21		13	
	Purchase of and Repair to Furniture .	...						1		...	
	Construction of Buildings	...						...		...	
	Construction and Repairs to runners' huts .	...						...		...	
	Contingencies for Ganjám Maliah Post—		990		1,790		900		992	20	
	Wax, Sundry Articles	48		...		36		...		...	
			48		...		36		...		
	Deduct—Probable savings .		1,08,092				1,07,328				
			92				*328*				
	TOTAL .		1,08,000		1,03,000		1,07,000		1,07,477	63,772	

18.—GENERAL ADMINISTRATION.

	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts, 8 months, 1898-99.	EXPLANATORY REMARKS.
IMPERIAL.		Rs.	Rs.	Rs.	Rs.		
Civil Offices of Account and Audit . .	18A.	2,10,100	2,11,500	2,14,000	2,10,971	1,44,311	
Currency Department	18B.	31,600	32,800	30,900	30,704	25,183	
Reserve Treasury		1,500	1,700	1,100	...	1,521	
Allowance to Presidency Banks . . .	18C.	28,000	28,000	27,000	27,279	15,963	
Deduct—For rounding .		2,71,200	2,74,000	2,73,000			
		200	...	...			
TOTAL IMPERIAL .		2,71,000	2,74,000	2,73,000	2,68,954	1,86,978	
PROVINCIAL.							
Salary of the Governor (10,000) . .		1,20,000	1,20,000	1,20,000	(*a*) 1,21,327	80,000	(*a*) Includes Exchange Compensation Allowance Rs. 1,327.
Staff and Household of the Governor . .	18D.	47,200	46,900	46,700	45,845	31,641	
Expenditure from Contract Allowance .		90,000	90,000	90,000	90,000	60,322	
Tour Expenses		13,300	5,000	5,000	4,984	989	
Executive Council	18E.	1,34,200	1,35,400	1,28,400	1,30,211	90,785	
Legislative Council	18F.	10,300	15,200	23,400	16,753	12,168	
Civil Secretariats	18G.	3,58,000	3,64,900	3,73,000	3,64,737	2,50,643	
Board of Revenue, Financial Commissioner and Establishments	18H.	1,61,400	1,80,300	1,74,800	1,90,360	1,25,609	
Civil Offices of Account and Audit . .	18I.	44,900	44,300	43,500	42,967	30,815	
	18A.						
Deduct—For rounding .		9,78,300	10,02,000	10,04,800	10,07,184	6,82,972	
		300	...	*800*			
TOTAL PROVINCIAL .		9,79,000	10,02,000	10,04,000	10,07,184		
LOCAL.							
General Establishment of Local Funds .	18J.	3,48,000	3,54,000	3,54,000	3,36,340	2,26,631	
TOTAL .		15,93,000	16,30,000	16,31,000	16,12,478	10,96,631	

DETAILED ACCOUNT No. 18A.—GENERAL ADMINISTRATION.—Civil Offices of Account and Audit.

	Numbers. 1898-99.	Numbers. 1899-1900.	DETAILS. *IMPERIAL.* CIVIL OFFICES OF ACCOUNT AND AUDIT.	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		EXPLANATORY REMARKS.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salaries—	1	1	Accountant-General (2,250)	27,000		27,040		25,920		29,609		
	1	1	Deputy ditto (1,250)*	14,400		18,800		14,400		13,636		
	3	2	Assistants ditto . . .	13,200		12,800		17,280		11,715		
	1	1	Chief Supdt. (600) . . .	7,200		8,100		7,200		7,517		
			Financial Department Officers .	...		...		...		...		
	4	3	Exchange Compensation Allowance.	3,447		3,360		4,234		3,928		
			Local Allowance	...		170		...		...		
			Deduct—Probable savings .	65,247				69,034				
				59				*277*				
			Carried over .		65,188				68,757		66,405	
					65,188		70,270		68,757		66,405	
										49,571		

Accounts, 8 months, 1898-99.	EXPLANATORY REMARKS.
19,040	The difference here is due to underestimate; the amount would have been higher but for the recovery from Mr. Biggs of the compensation received him in 1893.
13,175	The excess in the Revised Estimate represents the privilege leave allowance of Mr. Bedford.
9,004	Here also the increase is due to the inclusion of privilege leave allowance in addition to the salary paid to the *locum tenens*.
5,700	
...	
2,483	
169	

DETAILED ACCOUNT No. 18A.—GENERAL ADMINISTRATION.—Civil Offices of Account and Audit—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	IMPERIAL—contd. CIVIL OFFICES OF ACCOUNT AND AUDIT—*contd.*	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate' 1898-99. Rs.	Budget Estimate' 1898-99. Rs.	Accounts, 1897-98 Rs.	Accounts, 1897-98 Rs.	Accounts, 8 months, 1898-99. Rs.	Explanatory Remarks.
			Brought forward		65,188		70,270		68,757		66,405	49,571	
Establishment—			Superintendent—										
	1	1	2nd Class (400—12—460)	5,520				5,520					
	2	2	3rd „ (300—16—380)	8,352				8,160					
	3	3	4th „ (200—16—280)	9,120				8,736					
	4	4	5th „ (150—9—195)	8,496				8,280					
	10	10	6th „ (120—5—145)	16,740				16,740					
			Clerks—										
	17	17	1st Class (90—5—115)	20,700				21,600					
	23	23	2nd „ (60—5—85)	19,920				19,860					
	54	54	3rd „ (30—4—50)	28,128				27,936					
	51	51	4th „ (25)	15,300				15,300					
	49	49	Servants—										
	1	1	Saraf (10)	120				120					
	2	2	Binders (10)	240		1,31,800		240		1,34,119		87,808	
	4	4	Reference Pickers (10)	480				480					
	3	3	Do. (8)	288				288					
	1	1	Do. (7)	84				84					
	1	1	Attender (12)	144				144					
	2	2	Do. (8)	192				192					
	1	1	Daftari (14)	168				168					
	2	2	Do. (10)	240				240					
	4	4	Watchmen (7)	336				336					
	1	1	Head Peon (10)	120				120					
	19	19	Peons (7)	1,596				1,596					
	5	5	Do. (6)	360				360					
	2	2	Sweepers (4), (3½)	90				90					
	1	1	Toty (4)	48				48					
			Temporary Establishment—										
	1		Clerk on 25 for 3 months	...				75					
	4		Clerks for Famine duty	...				100					
	1	1	Water Brahmin on Rs. 5 for 6 months	30		1,850		30		2,808		1,224	
			Apprentices (savings of establishment)	...				...					
					1,36,812		1,33,650		1,36,843		1,36,927		
Allowances—			Travelling Allowance	700		800		700		320		788	
			Conveyance Allowance of Officer in charge of Outside Audits (25)	...		...		...		35		...	
					700		800		700		355		
Contingencies—			Section writing	200				200		137		183	
			Purchase of European Articles each costing less than Rs. 5										
			Purchase of Country Articles each costing less than Rs. 50	565				20				238	
			Purchase of Country Articles each costing not less than Rs. 50					450		443			
			Purchase of Books	15				100				2	
			Purchase of Stationery	5				20		23		...	
			Subscription to Newspapers	95				30		...		...	
			Liveries, Belt and Radges	250				50		44		...	
			Cost of Europe Stores (including Freight)	...				...		12		3	
			Repairs to Furniture	100				5		...		277	
			Carriage of Stationery and Records	...				150		173		5	
			Advertisements	...				30		...		...	
			Hot and Cold Weather Charges	850				5		...		790	
			Postage Charges	3,000				900		...		2,062	
			Telegraph Charges	1,200				3,000		820		659	
			Telephone Charges	365				1,700		2,898		250	
			Binding Charges	250				380		1,548		60	
			Carriage of forms, and Stationery	215				240		365		...	
			Lighting	40				150		207		24	
			Printing Ink	...				20		318		...	
			Petty Carriage and Cooly Charges	100				10		21		258	
			Landing and Shipping Charges	...				70		...		...	
			Table Cloth	...				5		102		3	
			Packing Charges	...				10		...		56	
			Office Expenses	90				50		...		45	
			Miscellaneous	60				80		...		5	
					7,400		6,780	25	7,700	115	7,284		
										58			
			TOTAL CIVIL OFFICES OF ACCOUNT AND AUDIT—IMPERIAL		2,10,100		2,11,500		2,14,000		2,10,971	1,44,311	

Detailed Account No. 18A.—GENERAL ADMINISTRATION.—Civil Offices of Account and Audit—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	*PROVINCIAL.* Local and Municipal Dept.*	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	Explanatory Remarks.
Salaries—	1	1	Inspector of Local Fund Accounts (600—40—800)	8,640		9,350		8,160		7,947		6,153	
	1	1	Local Allowance (200)	2,460		2,400		2,400		3,480		1,600	
			Exchange Compensation Allowance.	617		600		658		783		403	
Establishment—	4	4	Assistant Inspectors of Local Fund Accounts 2 (250), (175), (125)	9,600	11,657		12,350	9,600	11,218		12,210		
			Local Allowance (50), (20)	840				840					
	1	2	Clerks— 1st Class (90—5—115)	2,460				1,380					
	4	3	2nd Class (60—5—85)	2,520				3,660					
			Local Allowance to 1 Clerk for Municipal Audit (20)	240				240					
	6	6	3rd Class (30—4—50)	3,504				3,552					
	4	4	Local Allowance to 1 Clerk (20)	240				240					
			3rd Class (30)	1,440				1,440					
	3	4	Local Allowance to 2 Clerks (10)	240				240		22,237		15,824	
	9	9	4th Class (25)	1,200				900					
			Servants (10), (8), 7 (7)	804				804					
			Temporary (2 Clerks on Rs. 20 each for 2 months and 1 Clerk on Rs. 30 and 2 Clerks on Rs. 20 each for 1 month)	150				150					
			Temporary (1 Assistant Inspector on Rs. 250 and 1 Circuit Clerk on Rs. 30, and 1 peon on Rs. 7 for two months)	574				...					
Allowances—			Travelling Allowance	8,000	23,812	8,000	22,550	7,800	23,046	7,442	22,237	5,926	
Contingencies—			Cost of Punkah	...	8,000		8,000	25	7,800	...	7,442	25	
			Purchase of Country Articles each costing less than Rs. 50	80				116		...		9	
			Peons' Belts	...				40		...		26	
			Purchase of Books	4				4		3		... 8	
			Repairs to Furniture	20				20		6		116	
			Carriage of Stationery and Records	230				233		161		38	
			Hot and Cold Weather Charges	100				70		30		305	
			Postage Charges	457				430		462		33	
			Telegraph Charges	80				80		37		40	
			Binding Charges	50				50		28		309	
			Office Expenses and Miscellaneous	410	1,431		1,400	410	1,478	348	1,078		
			Deduct—For rounding						43,542			30.815	
			TOTAL CIVIL OFFICES OF ACCOUNT AND AUDIT—PROVINCIAL		44,900		44,300		43,500		42,967		
					2,55,000		2,55,800		2,57,500		2,53,938		

Detailed Account No. 18B.—GENERAL ADMINISTRATION.—Currency Department.

	Number. 1898-99.	Number. 1899-1900.	CURRENCY DEPARTMENT. Madras.									
			Account Branch.									
Establishment—	1	1	Superintendent (200)	2,400				2,400		2,400		
	5	5	Clerks (85), (60), (40), (35), (25)	2,940				2,940		2,962		
	8	8	Servants (14), 2 (10), 2 (8), 2 (7), (5)	828				828		819		
			Lost Note Branch.		6,168				6,168		6,181	
	1	1	Lost Note Writer (50)	600				600		604		
			Registration Branch.		600				600		604	
	6	6	Clerks (40), 2 (30), 2 (20), (15)	1,860				1,860		1,868		
	1	1	Servant (10)	120				120		120		
			Issue Branch.		1,980				1,980		1,988	
	1	1	Treasurer (200—10—300)	3,350				3,230		3,253		15,175
	2	2	Clerks (40), (30)	810				840		851		
	6	6	Servants 2 (14), (10), (8), (6), (3)	660				660		658		
			Exchange Branch.		4,850				4,730		4,762	
	1	1	Deputy Treasurer (90)	1,080				1,080		1,048		
			Personal Allowance (10)	120				120		97		
	9	9	Tellers, Note Examiners and Coin-payers (85), (60), (50), 2 (40), (30), (25), 2 (20)	4,440				4,440		4,371		
	8	8	Note Sorters (30), 2 (20), 5 (15)	1,740				1,740		1,727		
	1	1	Clerk (20)	240				240		235		
	4	4	Potdars 2 (15), (14), (12)	672				672		672		
	9	9	Servants 3 (10), 2 (9), 4 (8)	960				960		949		
			Carried over		9,252				9,252		9,099	15,175
					22,850		22,700		22,730		22,634	

* Cost of establishment recovered from Local Funds through the adjusting head "Contribution."

DETAILED A

DETAILED ACCOUNT No. 18D.—GENERAL ADMINISTRATION.—Staff and Household of the Governor.*

	Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.	
SUMMARY.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PRIVATE SECRETARY TO HIS EXCELLENCY THE GOVERNOR	31,960		32,000		31,600		31,442	
HIS EXCELLENCY THE GOVERNOR'S BAND	15,240		14,900		15,100		14,403	
TOTAL		47,200		46,900		46,700		45,845

	Numbers 1898–99.	Numbers 1899–1900.	DETAILS.							
			PRIVATE SECRETARY TO H. E. THE GOVERNOR.							
Salaries—	1	1	Private Secretary (1,500)[4]	17,280		17,280		17,280		17,280	
	1	1	Exchange Compensation Allowance.	1,235		1,120		1,395		1,592	
					18,515		18,400		18,675		18,872
Establishment—	1	1	Clerk (200)	2,400				2,400			
	2	2	Clerks (70), (52)	1,464				1,464			
	1	1	Clerk (25)	300		4,750		300		4,745	
	4	4	Servants 2 (10½), (8), (7)	432				432			
	1	1	Telephone Clerk (25) for 6 months	150				150			
					4,746		4,750		4,746		4,745
Allowances—			Travelling Allowance	...		80	80	...	...	26	26
					...						
Contingencies—			Tour Expenses and Hill-journey Charges	1,500		1,400		1,500		918	
			Scavenging Expenses	...		10		...		6	
			Postage Charges	150		150		150		156	
			Telegraph Charges	2,000		2,000		1,500		1,839	
			Telephone Charges	800		800		800		782	
			Rents, Rates and Taxes	3,474		3,890		3,474		3,720	
			Office Expenses and Miscellaneous	700		520		720		378	
					8,624		8,770		8,144		7,799
					31,885		...		31,565		...
			Add—For rounding.		75		...		35		...
			TOTAL PRIVATE SECRETARY		31,960		32,000		31,600		31,442
			H. E. THE GOVERNOR'S BAND.								
Establishment—	1	1	Superintendent (220 to 270)	2,760				2,640			
			House-rent to the Superintendent (50)	600				600			
	1	1	Bandmaster Sergeant (50)	600				600			
	3	3	Private and Senior Musicians (35)	1,260				1,260			
	4	4	Private and 1st-class Musicians (30)	1,440				1,440		10,012	
	4	3	Private and 2nd-class do. (25)	1,212				1,200			
		1	Do. do. do. (25 to 30)								
	4	2	Private and 3rd-class do. (20)	960				972			
	1	2	Do. do. do. (20 to 25)								
	6	6	Private and ordinary do. (15 to 20)	1,236				1,320			
	2	2	Pupils or Boys (10–8–0)	252				252			
					10,320	14,480			10,284		10,012
Allowances—			Family Allowance to European Women at Rs. 5 each per mensem.								
			Family Allowance to East-Indian Women at Rs. 3½ each per mensem	1,500				1,600		1,484	
			Allowance to East-Indian Children at Rs. 2½								
					1,500				1,600		1,484
Supplies and Services—			Compensation in lieu of Rice	300				300		252	
			Subscription to Music	1,000				1,000		624	
			Clothing and Bedding	1,400				1,346		1,557	
			Oil	150				150		53	
			Barrack Furniture	150				...		...	
					3,000		14,480		2,796		2,486
Contingencies—			Rents, Rates and Taxes	420		420		420		421	
					420		420		420		421
			TOTAL GOVERNOR'S BAND		15,240		14,900		15,100		14,403

* The expenditure is controlled by the Military Secretary to His Excellency the Governor.

Accounts, 8 months, 1898–99.	EXPLANATORY REMARKS.
Rs.	
22,237	
9,354	
31,641	
11,520	
755	
3,064	
80	
1,048	
5	
100	
1,410	
35	
3,884	
386	
22,287	
6,651	
450	
141	
1,182	
458	
51	Provides for the cost of repairs to furniture issued from Commissariat Stores—*vide* Government of India, Military Department letter, No. 1754, M. W., dated Simla, 1st July 1897.
...	
421	
9,354	

Detailed Account No. 18B.—GENERAL ADMINISTRATION.—Currency Department—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	Currency Department—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Madras—*contd.*										
			Brought forward		22,850		22,700		22,730		22,634	15,175	
			Temporary Establishment.										
			Clerks, Potdars and Assistant Potdars	750		2,400		500		432		1,210	
Allowances—					750		2,400		500		432		
			Travelling Allowance	150		400		150		125		370	
Supplies and Services—					150		400		150		125		
			Remittance Charges including Frieght	50		50		50		14		3,954	Eight months' actuals are wrong and will be corrected in the next month's accounts by a transfer entry. The charges should go to 32. Miscellaneous.
			Cost of Seals, Types, Stamps, etc.	200		200		200		558		...	
Contingencies—					250		250		250		572		
			Peons' liveries, belts and badges	70				...		...			
			Landing and Shipping Charges	150				20		152			
			Freight on Europe Stores	100				100		126			
			Purchase of Country Articles each costing less than Rs. 50	150				50					
			Purchase of Country Articles each costing not less than Rs. 50					100					
			Repairs to Furniture	...				...					
			Purchase of Boxes and Locks	25				50					
			Record-racks, Boards, etc.	...				...		195			
			Purchase of Periodicals	26				26				1,245	
			Table Cloth	60				...					
			Purchase of Tin Cases for packing cancelled Currency Notes	15				20					
			Petty Carriage and Cooly Charges	250				170					
			Hot and Cold Weather Charges	200				2 0		170			
			Postage Charges	400				400		435			
			Telegraph Charges	250				150		163			
			Binding Charges	35				35		2			
			Lighting Charges	250				250		261			
			Office Expenses	187				212		181			
			Miscellaneous	...				...		...			
					2,168		1,750		1,783		1,6[illegible]		
			Total Madras		26,168		27,500		25,413		25,448	21,954	
			Calicut.										
Salaries—			Allowance to Deputy Collector in charge of Treasury (100)*	1,200		950		1,200		1,200		537	
					1,200		950		1,200		1,200		
Establishment—	6	6	Tellers, Clerks and Shroff (75), 2 (50), (35), (20), (15)	2,940				2,940		2,918		2,160	
	3	3	Servants (10), 2 (8)	312				312		303			
					3,252		3,240		3,252		3,221		
Allowances—			Travelling Allowances	30		30		30		58			
					30		30		30		58		
Supplies and Services—			Remittance Charges including Freight	200				250		...		447	The Revised Estimate provides for charges to be incurred in connection with the remittance of 20 lakhs to the Bombay Currency.
			Cost of Net Bags	500				500		640		...	
Contingencies—			Service Postage	130	700	60	950	130	750	60	640	40	
			Service Telegrams	50		40		50		25		28	
			Other Items	70		30		75		52		17	
					250		130		255		137	3,229	
			Total Calicut		5,432		5,300		5,487		5,256	25,183	
			TOTAL CURRENCY DEPARTMENT		31,600		32,800		30,900		30,704		

Detailed Account No. 18C.—GENERAL ADMINISTRATION.—Allowances to Presidency Banks.

Allowances—			Allowance to the Bank of Madras for General Treasury Duties	12,000		12,000		12,000		12,000		8,000	
			Allowance for the Government Savings Bank Duties	...		...		...		...		...	
			Allowance for Public Debt Office Duties	15,400		15,400		14,300		14,775		7,705	
Contingencies—			Postage Charges	600				700		504		258	
					27,400		27,400		26,300		26,775	15,963	
			TOTAL		28,000		28,000		27,000		27,279		

* *Vide* note (*a*) under "3. Land Revenue," page 31.

Detailed Account No. 18D.—GENERAL ADMINISTRATION.—Staff and Household of the Governor.*

Summary.	Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.		Accounts, 8 months, 1898–99.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PRIVATE SECRETARY TO HIS EXCELLENCY THE GOVERNOR	31,960		32,000		31,600		31,442		22,287
HIS EXCELLENCY THE GOVERNOR'S BAND	15,240		14,900		15,100		14,403		9,354
TOTAL		47,200		46,900		46,700		45,845	31,641

Numbers. 1898–99.	Numbers. 1899–1900.	Details.	Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.		Accounts, 8 months, 1898–99.	Explanatory Remarks.
		PRIVATE SECRETARY TO H. E. THE GOVERNOR.										
Salaries—												
1	1	Private Secretary (1,500)[4]	17,280		17,280		17,280		17,280		11,520	
1	1	Exchange Compensation Allowance.	1,235		1,120		1,395		1,592		755	
				18,515		18,400		18,675		18,872		
Establishment—												
1	1	Clerk (200)	2,400				2,400				3,064	
2	2	Clerks (70), (52)	1,464				1,464					
1	1	Clerk (25)	300		4,750		300		4,745			
4	4	Servants 2 (10½), (8), (7)	432				432					
1	1	Telephone Clerk (25) for 6 months	150				150					
				4,746		4,750		4,746		4,745		
Allowances—		Travelling Allowance	...		80		...		26		80	
				...		80		...		26		
Contingencies—												
		Tour Expenses and Hill-journey Charges	1,500		1,400		1,500		918		1,048	
		Scavenging Expenses	...		10		...		6		5	
		Postage Charges	150		150		150		156		100	
		Telegraph Charges	2,000		2,000		1,500		1,839		1,410	
		Telephone Charges	800		800		800		782		35	
		Rents, Rates and Taxes	3,474		3,890		3,474		3,720		3,884	
		Office Expenses and Miscellaneous	700		520		720		378		386	
				8,624		8,770		8,144		7,799		
		Add—For rounding.		31,885 75		... ...		31,565 35		... ...	22,287	
		TOTAL PRIVATE SECRETARY		31,960		32,000		31,600		31,442		
		H. E. THE GOVERNOR'S BAND.										
Establishment—												
1	1	Superintendent (220 to 270)	2,760				2,640				6,651	
		House-rent to the Superintendent (50)	600				600					
1	1	Bandmaster Sergeant (50)	600				600					
3	3	Private and Senior Musicians (35)	1,260				1,260					
4	4	Private and 1st-class Musicians (30)	1,440				1,440					
4	3	Private and 2nd-class do. (25)	1,212				1,200		10,012			
4	1	Do. do. do. (25 to 30)										
1	2	Private and 3rd-class do. (20)	960				972					
6	2	Do. do. do. (20 to 25)										
	6	Private and ordinary do. (15 to 20)	1,236				1,320					
2	2	Pupils or Boys (10–8–0)	252				252					
				10,320	14,480			10,284		10,012		
Allowances—		Family Allowance to European Women at Rs. 5 each per mensem									450	
		Family Allowance to East-Indian Women at Rs. 3½ each per mensem	1,500				1,600		1,484			
		Allowance to East-Indian Children at Rs. 2½									141	
				1,500				1,600		1,484	1,182	
Supplies and Services—		Compensation in lieu of Rice	300				300		252		458	
		Subscription to Music	1,000				1,000		624		51	
		Clothing and Bedding	1,400				1,346		1,557		...	Provides for the cost of repairs to furniture issued from Commissariat Stores—*vide* Government of India, Military Department letter, No. 1754, M. W., dated Simla, 1st July 1897.
		Oil	150				150		53			
		Barrack Furniture	150				...		...			
				3,000		14,480		2,796		2,486	421	
Contingencies—		Rents, Rates and Taxes	420		420		420		420		9,354	
				420		420		420		421		
		TOTAL GOVERNOR'S BAND		15,240		14,900		15,100		14,403		

* The expenditure is controlled by the Military Secretary to His Excellency the Governor.

Detailed Account No. 18E.—GENERAL ADMINISTRATION.—Tour Expenses.

		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Allowances—	Travelling Expenses of His Excellency the Governor's Staff	3,000		3,000		3,000		2,628		989	
Supplies and Services—	Camp Equipment of His Excellency the Governor	10,250		2,000		2,000		2,356		...	The estimate for next year provides for larger repairs and renewals to tents as reported by the Ordnance Officer.
	Add—For rounding	50		...		...		...		...	
	TOTAL, TOUR EXPENSES		13,300		5,000		5,000		4,984	989	

Detailed Account No. 18F.—GENERAL ADMINISTRATION.—Executive Council.

Numbers. 1898-99.	Numbers. 1899-1900.										
Salaries—	2	2	Members of Council (5,333-5-4) (*a*).	1,28,000		1,28,830		1,22,880		1,22,880	86,165
	2	...	Exchange Compensation Allowance.	...		...		...		2,653	...
				1,28,000		1,28,830		1,22,880		1,25,533	
			Add—For rounding	30		...		66		...	
Establishment—	14	4	Chobdars 2 (12), 2 (11)	552	1,28,030		1,28,830		1,22,946		890
		4	Peons 2 (10), 2 (9)	456		1,340		1,560		1,551	
		6	Messengers 2 (8), 4 (7½)	552							1,584
Allowances—			Travelling Allowance	10	1,560	...	1,340	10	1,560	306	262
			Hill-Journey Allowance	1,750		1,750		1,750		1,729	769
Supplies and Services—			Cost of Bicycles	300	1,760	...	1,750	...	1,760	...	...
Contingencies—			Keep of Circulation Cart Horse	350	300	400	...	300	...	...	The actuals of 1897-98 are erroneously included under Chief Secretariat.
			Rents, Rates and Taxes	700		770		634		702	58
			Telephone Charges (Ootacamund and Madras)	900		900		900		...	1,057
			Renter's Telegrams	300		200		200		...	The increase in the actuals of the current year and in the Revised Estimate represents the charges (about Rs. 1,115) incurred in connection with the ceremony of the investiture of Sir Henry Bliss and the Prince of Arcot.
			Cooly Hire, etc.	300		1,210		100		203	
			TOTAL EXECUTIVE COUNCIL		2,550		3,480		2,134	187	90,785
					1,34,200		1,35,400		1,28,400		1,30,211

Detailed Account No. 18G.—GENERAL ADMINISTRATION.—Legislative Council.

Salaries—	1	1	Assistant Secretary (800)	...				9,600		8,061	7,235
			Allowance of Member of the Legislative Council of India	5,000				5,000		75	...
	1	1	Exchange Compensation Allowance.	...				774		754	482
				5,000					15,374		
Establishment—	2	...	Clerks (130), (80)					2,520			1,398
	2	...	Servants (8), (7½)	...				186		3,343	
	1	...	Attender (12)					144			800
			Short-hand Reporting Charges of Official Report	1,200							
			Temporary Clerk	...				1,200		1,200	
Allowances—			Travelling Allowance of Non-official Members		1,200			...	4,050	...	1,990
			Tentage	4,040							155
			Hill-Journey Allowance and Travelling Allowance of Asst. Secretary.	...				3,800		3,090	
			Hill-Journey Allowance and Travelling Allowance of the Temporary Clerk	...				...		...	64
								...		143	
Contingencies—			Record-racks, Boards, etc.		4,040						44
			Purchase of Country Articles	...					3,800		
			Purchase and Repair of Furniture.	10				150		87	
			Petty Repairs	30				...			
			Lighting Charges	5				...		...	
			Petty Carriage and Cooly Charges.	5				...		...	
				10				...		...	
					60			...		...	
			Add—For rounding		10,300				150		87
			TOTAL LEGISLATIVE COUNCIL	...				23,374		16,753	
					10,300		15,200	26		...	
								23,400		16,753	12,168

Under the reorganization recently sanctioned certain charges formerly shown under this head are taken to Civil Secretariat Educational and Legislative Branch and Chief Secretariat.

Detailed Account No. 18H.—GENERAL ADMINISTRATION.—Civil Secretariats.

Summary	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CHIEF SECRETARIAT	1,41,260		1,39,900		1,41,600		1,36,234		95,418	
EDUCATIONAL AND LEGISLATIVE DEPARTMENT	19,500		9,300		...		...		...	
TRANSLATORS' DEPARTMENT	30,540		30,100		30,520		29,789		19,953	
REVENUE DEPARTMENT	1,00,200		1,18,300		1,39,300		1,36,429		88,566	
LOCAL AND MUNICIPAL DEPARTMENT	66,000		67,300		61,500		62,285		46,706	
	3,57,500		3,64,900		3,72,920		3,64,737			
Add—For rounding	500		...		+ 80		...			
TOTAL		3,58,000		3,64,900		3,73,000		3,64,737	2,50,643	

	Numbers 1898-99.	Numbers 1899-1900.	Details								
			CHIEF SECRETARIAT.*								
Salaries—	1	1	Chief Secretary (3,750)[4]	43,200		43,200		43,200		43,508		28,800
	1	1	Under Secretary (1,050)[4]	12,096		11,200		12,096		11,354		7,400
	...	...	Officer on special duty	...		...		...		234		
	1	1	Officer employed on special duty on the Annual Administration Report (560 + 200)[4] (3 months)	2,189		2,200		2,189		1,589		982
	3	3	Exchange Compensation Allowance.	2,926		2,650		3,301		3,707		1,723
					60,411		59,250		60,786		60,392	
Establishment—	1	1	Chief Assistant (600)	7,200				7,200				
	1	1	Second Assistant (350)	4,200				4,200				
	2	2	Clerks (250), (225)	5,700				5,700				
	1	1	General Record-keeper (200)	2,400				2,400				
	6	6	Clerks (175), (150), (140), (130), (120), (100)	9,780				9,540				
	11	11	Clerks (80), 2 (75), 2 (70), 2 (65), 3 (60), (55)	8,820				8,820				
	13	12	Clerks 3 (50), 2 (45), 3 (40), 2 (35), 2 (30)	5,880				6,240				
	1	...	Exchange Compensation Allowance.	...				581				
	1	...	Translator of Vernacular petitions (65)	...				780				
			Personal Allowance to Clerk (25)	...				300				
			Confidential Allowance (25)	300				300				
	2	2	Despatchers (35), (30)	780				780				
	8	8	Type-writing Clerks 2 (25), 2 (23), (20), (19), (18), (14)	2,004				1,980				
	1	1	Telephone Clerk (25)	300				300				38,742
	1	1	Council Dubash (20)	240				240				
	4	4	Attenders (20), (12); Sergeant (18); Duffadar (15)	780		57,600		780		55,477		
	19	19	Attenders (18), 2 (16), 2 (15), (14), 2 (13), 2 (11), 2 (10), 2 (9), 3 (8), 2 (7)	2,616				2,616				
	22	11	Peons 3 (10), 3 (9½), 2 (9), 3 (8½)	1,224				2,226				
		12	Messengers 3 (8), 2 (7½), 7 (7)	1,056				108				
	1	1	Coachman (9)	108				...				
	1	...	Syce (7)	...				108				
	1	1	Malty (8½)	102				84				
	1	1	Gardener (6)	72				102				
			Personal Allowance (5), (4), 4 (1), (½)	162				72				
	5	5	Scavengers 3 (5), Water-women 2 (4)	276				162				
	7	7	Sweepers (4), 6 (3½)	300				276				
			Allowance to French Translator (40).	480				300				
								480				
			PRESS LISTS.									
Temporary Establishment—	4	4	Clerks 4 (30)	1,440								
	1	1	Attender (10)	120				1,560				
			Administration Report (3 months)—									
	1	1	Clerk (100)	300				300				
	1	1	Peon (7)	21								
Plague Establishment.		3	Clerks (60), (40), (30)	1,560		...		...		...		
				58,221				58,427				
			Deduct—Probable Savings	4				80				
					58,217		57,600		58,344		55,477	8,350
Allowances—			Hill-Journey Allowances	7,000				6,900		6,458		431
			Travelling Allowance and Tentage	300		8,600		300		242		
					7,300	600	9,200		7,200		6,700	
Supplies and Services—			Cost of Bicycle	...		...		...		280	280	
			Carried over		...		...		...			86,428
					1,25,928		1,26,050		1,26,330		1,22,849	1,931

* The expenditure is controlled by the Chief Secretary to Government.

DETAILED ACCOUNT No. 18H.—GENERAL ADMINISTRATION.—**Civil Secretariats**—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	Explanatory Remarks.
			CHIEF SECRETARIAT—*contd.*										
			Brought forward		1,25,928		1,26,050		1,26,330		1,22,849	86,428	
Contingencies—			Purchase of European Articles each costing less than Rs. 5	100				100				1,931	
			Purchase of European Articles each costing not less than Rs. 5	100				100					
			Purchase of Country Articles each costing less than Rs. 50	300				300					
			Purchase of Country Articles each costing not less than Rs. 50	500				200					
			Record-racks, Boards, etc.	1,500				2,000					
			Copying fees for selection from Old Records	100				100					
			Telephone Charges	200				200					
			Purchase of Books	300				400		4,686			
			Purchase of Periodicals	500				400					
			Subscriptions to Newspapers	300				400					
			Cost of Europe Stores (including Freight)	200				631					
			Landing and Shipping Charges	400				50					
			Petty Repairs to Buildings	100				100				3,135	
			Repairs to Furniture	200				300				281	
			Liveries and Clothing of Servants	300				400				757	
			Peons' Belts and Badges	200				200				14	
			Carriage of Stationery and Records	50				30				2,067	
			Rattan Mats and Blinds	150				150				330	
			Table Cloths	50				25				79	
			Clock-repairing	25				50				18	
			Dhobies' Charges	30				...				96	
			Advertisements	50				100				100	
			Money Order Commission	2				...				...	
			Tour Expenses and Hill-Journey Charges	2,800				2,500		2,598		66	
			Hot and Cold Weather Charges	400				400		350		116	
			Postage Charges	1,725				2,000		1,514			
			Bearing Postage	50				50		25		95,418	
			Telegraph Charges	3,000				2,500		3,185			
			Rents, Rates and Taxes	300				260		301			
			Section Writing and Copying	100				174		42			
			Packing Charges	150				200		167			
			Lighting Charges	200				200		158			
			Petty Carriage and Cooly Charges	250				250		219			
			Railway Fare	50				50		...			
			Office Expenses	150				150		103			
			Miscellaneous	500				300		137			
					15,332		13,850		15,270		13,485		
			TOTAL, CHIEF SECRETARIAT		1,41,260		1,39,900		1,41,600		1,36,234		
			EDUCATIONAL AND LEGISLATIVE DEPARTMENT.*										
Salaries—	1		Assistant Secretary	9,600		4,300							
	1		Exchange Compensation Allowance	686		660							
					10,286		4,960						
Establishment—	1		Assistant (200—10—250)	2,400		800							
	4		Clerks (90), (60), 2 (30)	2,520		1,246							
	1		Copyist (21)	252		125							
	3		Servants (9¼), (8¼), (7)	300		150							
	1		Attender (12)	144		72							
					5,616		2,393						
Allowances—			Hill Journey Allowance	1,200		225							
			Travelling Allowance of Officers	200		150							
			Travelling Allowance of Establishment	100		100							
					1,500		475						
Supplies and Services—			Cost of Bicycle	...		300							
					...		300						
Contingencies—			Purchase of European Articles, each costing less than Rs. 5	20		15							
			Purchase of European Articles, each costing not less than Rs. 5	50		30							
			Purchase of Country Articles, each costing less than Rs. 50	60		120							
			Purchase of Country Articles, each costing not less than Rs. 50	...		150							
			Purchase of Books	10		5							
			Purchase of Periodicals	30		20							
			Purchase and Repair of Furniture	80		210							
			Petty Repairs	20		10							
			Liveries and Clothing of Servants	20		40							
			Peons' Belts and Badges	10		25							
			Carriage of Stationery and Records	6		3							
			Record-racks and Boards	80		20							
			Table Cloths	5		15							
			Dhobies' Charges	6		3							
			Advertisements	10		5							
			Money Order Commission	1		1							
			Carried over	408	17,402	672	8,128						

* The expenditure is controlled by the Secretary to Government, Educational and Legislative Department.

Detailed Account No. 18H.—GENERAL ADMINISTRATION.—Civil Secretariats—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	EDUCATIONAL AND LEGISLATIVE DEPARTMENT—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Brought forward .	408	17,402	672	8,128						
Contingencies—contd.			Tour Expenses and Hill Journey Charges	750		50							
			Hot and Cold Weather Charges .	100		34							
			Printing at Private Presses . .	80		80							
			Postage Charges	500		220							
			Bearing Postage	10		2							
			Telegraph Charges	120		50							
			Packing Charges	10		4							
			Lighting Charges	30		10							
			Petty Carriage and Cooly Charges .	60		40							
			Office Expenses (such as Mixture to prevent destruction of Records, Match-boxes, Gumpots, Water-pots, Brooms, Nails, Soap, Vinegar, Umbrellas for Peons, Mats, Chalk and Ropes) . . .	30		10							
			Total .		2,098		1,172						The charges in the Revised Estimate are for a portion of the year only (from 3rd September 1898, the date on which the department was constituted).
					19,500		9,300						
			TRANSLATORS' DEPARTMENT. (*)										
			Tamil Translator to Government.										
Salaries—	1	1	Translator (300)	3,600		3,668		3,600		3,532		2,468	The increase in the Revised Estimate represents the balance not drawn in 1897-98.
Establishment—	1	1	Munshi (75)		3,600		3,668		3,600		3,532	629	
	3	3	Clerks (35), (30), (15) . . .	900				900		900		705	
				960				960		944			
Temporary Establishment—			Munshis		1,860		1,860		1,860		1,844	...	
			Clerk	...				...				...	
Allowances—			Travelling Allowances . .	...	...	10		...	...	—37		9	
Contingencies—			Purchase of European Articles each costing not less than Rs. 5 .	...	...		10	...	...		—37	24	
			Subscription to Newspapers . .	...								6	
			Repairs to Furniture . . .	50				25				...	
			Lighting Charges . . .	2				45				1	
			Record-racks, Boards, etc. .	3				2				...	
			Hot and Cold Weather Charges .	...				3		76		10	
			Sweepers' Allowances . . .	10				...				6	
			Scavenging Expenses . . .	12				10				2	
			Postage Charges	3				12				...	
			Telegraph Charges . . .	26				3				...	
			Rents, Rates and Taxes . .	3				35		6		87	
			Petty Carriage and Cooly Charges .	87				3		...		...	
			Office Expenses	12				87		87		10	
				2				10		9			
			Total Tamil Translator to Government .		210		192	5	240	80	258	3,957	
					5,670		5,730		5,700		5,597		
			Telugu Translator to Government.										
Salaries—			Translator (300) †	3,600		3,600		3,600		3,600		2,400	
Establishment—	1		Munshi (75)		3,600		3,600		3,600		3,600	600	
	3		Clerks (35), (30), (15) . . .	900				900		907		638	
				960				960		960			
Contingencies—			Subscription to Newspapers . .	31	1,860		1,860		1,860		1,867	1	
			Repairs to Furniture . . .	3				43				9	
			Hot and Cold Weather Charges .	14				1				5	
			Postage Charges	8				9				...	
			Telegraph Charges . . .	2				8				...	
			Binding Charges	13				2		72		8	
			Lighting Charges	3				12				1	
			Petty Carriage and Cooly Charges .	13				3				8	
			Office Expenses	2				10				2	
			Money-order Commission . .	1				2				...	
			Total Telugu Translator to Government .		90		80	...	90		72	3,672	
					5,550		5,540		5,550		5,539		
			Malayalam Translator to Government.										
Salaries—			Translator (250) ‡	3,000		3,000		3,000		3,000		2,000	
Establishment—	1	1	Munshi (75)		3,000		3,000		3,000		3,000	688	
	2	2	Clerks (35), (30) . . .	900				900		900		432	
				780				780		780			
Contingencies—			Purchase of Country Articles each costing less than Rs. 50		1,680		1,680		1,680		1,680	...	
			Purchase of Periodicals . .	2								...	
			Subscription to Newspapers . .	...				2				31	
				32				1					
			Carried over .	34	4,680		4,680	34	4,680		4,680	3,151	
								37					

* The expenditure is controlled by the Chief Secretary to Government.
† Allowance drawn by M.R.Ry. S. Rungayya Chetti, Professor, Christian College.
‡ Allowance drawn by Malayalam Pundit, Presidency College—see note (‡), page 132.

DETAILED ACCOUNT No. 18H.—GENERAL ADMINISTRATION.—Civil Secretariats—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	TRANSLATORS' DEPARTMENT—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	EXPLANATORY REMARKS.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Brought forward .	34	4,680		4,680	37	4,680		4,680	3,151	
			MALAYALAM TRANSLATOR TO GOVERNMENT—*contd.*										
Contingencies—contd.			Repairs to Furniture . . .	4				2				1	
			Carriage of Stationery and Records.	2				2		70		1	
			Postage Charges . . .	10				10				3	
			Telegraph Charges . . .	5				5				1	
			Binding Charges . . .	2				2				2	
			Lighting Charges . . .	1				1				...	
			Petty Carriage and Cooly Charges .	12				11				5	
			TOTAL MALAYALAM TRANSLATOR TO GOVERNMENT . . .		70		70		70		70	3,164	
			CANARESE TRANSLATOR TO GOVERNMENT.		4,750		4,750		4,750		4,750	2,000	
Salaries—			Translator (250) * . . .	3,000		3,000		3,000		3,000		600	
Establishment—	1	1	Munshi (75)	900	3,000		3,000	900	3,000	900	3,000	540	
	3	3	Clerks (35), (30), (15) . . .	960				960		960		...	
Contingencies—			Purchase of Country Articles each costing less than Rs. 50 . .	5	1,860		1,860	9	1,860		1,860	...	
			Repairs to Furniture . . .					...				...	
			Purchase of Periodicals . . .					2				4	
			Subscription to Newspapers . .	22				18		58		...	
			Carriage of Stationery and Records.	2				2				10	
			Postage Charges (including Money Order Commission) . . .	16				15				5	
			Petty Carriage and Cooly Charges .	15				14				3,259	
			TOTAL CANARESE TRANSLATOR TO GOVERNMENT . .		60		60		60		58		
					4,920		4,920		4,920		4,918	2,283	
			PERSIAN AND HINDUSTANI TRANSLATOR TO GOVERNMENT.									1,522	
Salaries—			Translator (300) † . . .	3,600		3,480		3,600		3,509		...	
			Examiner in Hindustani (200) .	2,400		2,320		2,400		2,339		1,360	
			Exchange Compensation Allowance .	...		...		...		...		440	
Establishment—	1	1	Assistant and Head Munshi (100) .	1,200	6,000		5,800		6,000		5,848		
	1	1	Translating Munshi (70) . .	840				1,200		2,040		186	
	1	1	Munshi (30)	360				840					
	1	1	Clerk (25)	300				360				83	
	2	2	Copyists (15)	360				300		660		2	
Allowances—								360				1	
			Travelling Allowance of Officers .	100	3,060		2,700		3,060		2,700	8	
Supplies and Services—			Fees to Assessors	200	100	100	400	100	100	200	200	12	
Contingencies—			Subscription to Newspapers . .	247	200	...	...	200	200	...	...	4	
			Repairs to Furniture . . .	3				205				...	
			Carriage of Stationery and Records	1				3				...	
			Petty Carriage and Cooly Charges.	11				1				5,901	
			Postage Charges . . .	25				11					
			Binding Charges . . .	3				13		237		19,953	
			Petty Printing Charges . .	...				4					
			Telegraph Charges . . .	...				3				23,911	
			TOTAL PERSIAN AND HINDUSTANI TRANSLATOR TO GOVERNMENT.		290		290	...	240		237	6,554	
			TOTAL TRANSLATORS' DEPARTMENT		9,650		9,160		9,600		8,985	17,382	This appointment has been done away with.
					30,540		30,100		30,520		29,789	2,367	
			REVENUE DEPARTMENT. ‡										
Salaries—	1	1	Secretary (3,125)[4] . . .	36,000		35,910		36,000		36,349			
	1	1	Under Secretary (1,000)[4] . .	11,520		9,830		11,520		9,951			
	3	2	Officer on Special Duty . .	...		17,380		35,538		30,384			
			Exchange Compensation Allowance.	2,728		3,180		5,230		5,858			
Establishment—	1	1	First Assistant (600) . . .	7,200	50,248		66,300		88,288		82,542	25,828	
	1	1	Second Assistant (350) . .	4,200				7,200					
	1	1	Registrar (225)	2,700				4,200					
	4	4	Clerks (175), (140), (135), (100) .	6,600				2,700					
	14	14	Clerks 2 (80), 3 (70), 5 (60), 4 (50) .	10,440				6,600					
	5	5	Clerks 2 (40), (35), (30), (20½).	1,986				10,440					
	5	5	Typists (25), (20), (17), 2 (15) .	1,104				1,986					
	9	9	Attenders (15), (14), 2 (13), 2 (12), 3 (10)					1,116		38,493			
	2	2	Muchies (15), (12) . . .	1,308				1,308					
	19	19	Peons (15), (10), 3(9), 5 (8), 9 (7).	324				324					
	1	1	Masalchi (8)	1,860				1,860					
			Short-hand Allowance . . .	96				96					
				360				360				76,042	
			Carried over .		38,178		38,000		38,190		38,493		
					88,426		1,04,300		1,26,478		1,21,035		

* Local allowance drawn by the Senior Assistant Professor, Presidency College—see note (†), page 132.
† Allowance drawn by the Hon'ble Mr. J. D. Rees, C.I.E., Acting Resident in Travancore and Cochin—see note (*), page 180.
‡ The expenditure is controlled by the Secretary to Government, Revenue Department.

DETAILED ACCOUNT No. 18H.—GENERAL ADMINISTRATION.—Civil Secretariats—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	REVENUE DEPARTMENT—*contd.*	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	EXPLANATORY REMARKS.
			Brought forward	...	88,426	...	1,04,300	...	1,26,478	...	1,21,035	76,042	
Temporary Establishment—	3		Clerk (50); Peons 2 (8)	...		...		792		500		...	
			Establishment of Officer on special duty	...		...		...		816		391	
					...		400		792		1,316	7,397	
Allowances—			Hill-Journey Allowances	6,200		7,500		6,200		8,276		62	
			Tentage and Travelling Allowances	...		100		100		344			
					6,200		7,600		6,300		8,620		
Contingencies—			Purchase of European Articles each costing less than Rs. 5					25					
			Purchase of European Articles each costing not less than Rs. 5					25				54	
			Purchase of Country Articles each costing less than Rs. 50	200				150		315			
			Purchase of Country Articles each costing not less than Rs. 50					...					
			Purchase of Books	100				100		19		47	
			Purchase of Periodicals					220		87		63	
			Subscription to Newspapers	400				180		86		225	
			Landing and Shipping Charges	145				200		155		108	
			Repairs to Furniture	50				50		117		26	
			Liveries and Clothing of Servants	150				...		96		...	
			Peons' Belts and Badges	...				150		...		...	
			Carriage of Stationery and Records	...				20		9		829	
			Record-racks, Boards, etc.	100				839		115		47	
			Rattan Mats and Blinds	100				100		...		...	
			Table Cloth	150				...		...		...	
			Advertisements	10				...		5		5	
			Dhoby Charges	10				10		8			
			Tour Expenses and Hill Journey Charges	2,000				2,000		1,891		2,049	
			Hot and Cold Weather Charges	200				200		185		141	
			Postage Charges	500				500		597		257	
			Telegraph Charges	1,000				600		1,440		678	
			Packing Charges	100				100		67		53	
			Lighting Charges	100				100		63		37	
			Petty Carriage and Cooly Charges	75				50		64		27	
			Office Expenses	150				150		139		28	
					5,540		6,000		5,769		5,458		
			Add or *Deduct*—For rounding		1,00,166				1,39,339			88,566	
			TOTAL REVENUE DEPARTMENT		34				*39*				
					1,00,200		1,18,300		1,39,300		1,36,429		
			LOCAL AND MUNICIPAL DEPT.*										
Salaries—	1	1	Secretary (2,500)*									19,277	
			Exchange compensation allowance	28,800		28,880		28,800		29,248		1,170	
				1,905		1,760		2,151		2,498			
Establishment—Permanent—	1		Assistant (500)		30,705		30,640		30,951		31,746		
			Personal Allowance (100)	6,000				6,000					
	18		Clerks (200), (150), (125), (100), (85), (60), 2 (50), 2 (40), 2 (35), 2 (30), 4 (25)	1,200				1,200					
	5		Copyists (20), (18), (16) (14), (12)	13,560				13,560				18,715	
	18		Servants—Muchis (12), (10); Attenders (12), (10), 2 (8); Duffadar (15); Peons (10), 2 (9), 4 (8), 4 (7)	960				960		24,489			
Temporary—	1		Masalchi (6)	1,956									
	2		Clerk for 6 months (25), Clerk for 3 months (20)	72				1,956					
				210				72					
					23,958		27,400	210	23,958		24,489		
			PLAGUE.										
	5		Clerks (100), (30), 2 (25), (20)	2,400		...		...		...			
	1		Attender (10)	120		...		...		...			
	1		Peon (7)	84		...		...		...			
Allowance—			Hill-Journey Allowance	1,320		...		...		...		2,352	
			Travelling Allowance	...		2,400		1,320		1,376			
					1,320	...	2,400	...	1,320	101	1,477		
Supplies and Services—			Section-writing and copying	...		...		...		...			
			Cost of Bicycle	...		...		...		285	285		
Contingencies—			Purchase of European Articles each costing less than Rs. 5					...				158	
			Purchase of Country Articles each costing less than Rs. 50	60				60		326		1	
			Purchase of Books	250				250				61	
			Purchase of Periodicals	50				50		26		156	
			Subscription to Newspapers	110				110		85			
			Cost of Europe Stores (including Freight)	140				140		128			
			Purchase and Repair of Furniture	20				20		...		19	
			Petty Repairs	150				50		37			
			Liveries and Clothing of Servants	50				50		...		107	
			Peons' Belts and Badges	20				20		...		64	
			Carriage of Stationery and Records	50				50		...		42,080	
			Petty Carriage and Cooly Charges	200				200		121			
			Carried over	150				100		...			
				1,250			60,440	1,100	56,229	723	57,997		

* The expenditure is controlled by the Secretary and the cost of establishment is recovered from Local Funds through the adjusting head "Contribution."

DETAILED ACCOUNT No. 18H.—GENERAL ADMINISTRATION.—Civil Secretariats—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	LOCAL AND MUNICIPAL DEPARTMENT—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	EXPLANATORY REMARKS.
				Rs.	Rs.	Rs	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	
			Brought forward	1,250			60,440	1,100	56,229	723	57,997	42,080	
Contingencies—contd.			Cloth for Records	20				20		6			
			Record racks, Boards, etc.	200				200		98		38	
			Table Cloth	20				20		40			
			Office Scales and Weights	...				20		...			
			Advertisements	20				20		...			
			Money Order Commission	5				5		...			
			Dhoby Charges	10				10		3		96	
			Hot and Cold Weather Charges	200				150		132		967	
			Postage Charges	2,000				2,000		1,246		864	
			Telegraph Charges	1,000				300		559		1,362	
			Hill-Journey Charges	2,000				900		1,264		12	
			Binding Charges	10				10		17			
			Packing Charges	10				10		...		30	
			Lighting Charges	100				100		86		1,235	
			Stationery	500				280		88			
			Screw Copying Press	...				...		...			
			Vaccinating Charges	...				...		...		20	
			Office Expenses	68				110		26		2	
					7,413		6,860		5,255		4,288		
			Add—For rounding		...				61,484			46,706	
					...				16				
			TOTAL LOCAL AND MUNICIPAL DEPARTMENT		66,000		67,300		61,500		62,285		

DETAILED ACCOUNT No. 18I.—GENERAL ADMINISTRATION.—Board of Revenue—Financial Commissioner and Establishments.

			PROVINCIAL.										
Salaries—	4	4	Commissioners of Land Revenue (3,750)[1], (3,500)[4], 2 (3,000)[4]	1,52,640		1,68,000		1,52,640		1,73,366		60,267	The increase in the Actuals of 1897-98 and in the Revised Estimate is due to the extra cost entailed by the grant of privile leave.
			Deduct—Portion debitable to—"3. Land Revenue—Survey and Settlement" (page 42)	*38,160*		*42,000*		*38,160*		*43,342*			
			"5. Salt" (page 52)	*38,160*		*42,000*		*38,160*		*43,342*			
				76,320		84,000		76,320		86,682		11,754	
	1	1	Secretary (1,500—60—1,800)[4]	17,971		16,500		17,971		20,113			
	1	1	Assistant Secretary (400) transferred from 3. Land Revenue Charges of District Administration (page 31).	4,800		4,800		4,800		4,800		3,200	
			Local Allowance to Assistant Secretary (200)	2,400		2,400		2,400		2,400		1,600	
	3	3	Exchange Compensation Allowance.	5,044		5,050		5,751		7,662		3,506	
				106,535			1,12,750		1,07,242		1,21,657		
			Deduct—Probable savings	*2,543*									
					1,03,992								
			Under Commissioners of Land Revenue—										
Establishment—	1	1	First Assistant (500)	6,000				6,000					
	1	1	2nd do. (300)	3,600				3,600					
	5	5	Clerks (200), (175), (150), 2 (125)	9,300				9,300				31,743	
	12	12	Clerks 3 (100), 3 (80), 3 (70), 3 (60)	11,160				11,160					
	28	28	Clerks 3 (50), 6 (40), 5 (35), 6 (30), 3 (25), 2 (20), 2 (17½), 2 (15).	9,780				10,740					
			Servants—										
	3	3	Muchis (15), (12), (10)	444		47,000		444		46,325			
	10	10	Attenders 2 (14), 2 (12), 2 (10), 4 (8)	1,248				1,248					
	1	1	Jamadar (15)	180				180					
	1	1	Duffadar (12)	144				144					
	25	25	Peons 12 (8), 13 (7)	2,244				2,244					
	1	1	Masalchi (6)	72				72					
	2	2	Sweepers (5)	120				120					
	1	1	Toti (5)	60				60					
	...	2	Special Fund Establishment (50), (30)	960									
			Temporary Establishment—										
	1		Clerk (250)	...		10,550		3,000		11,503		6,989	
	4		Clerks (70), (60), 2 (55)					2,880					
	12		Clerks (50), 2 (45), (40), (25), 2 (20), 3 (15), 2 (10)										
	15		Attenders (8)					3,720				1,345	
								1,440					
Allowances—			Travelling Allowance and Tentage of Officers.	2,700	45,312		57,550	2,000	56,352	3,484	57,828		
Contingencies—			Purchase of European Articles each costing less than Rs. 5	20	2,700	...	2,000	20	2,000	286	3,484	900	
			Purchase of European Articles each costing not less than Rs. 5	50				50					
			Purchase of Country Articles each costing less than Rs. 50	300				330					
			Purchase of Country Articles each costing not less than Rs. 50	1,100				100		...		1,20,804	
			Carried over	1,470	1,52,004		1,72,300	500	1,65,594	286	1,82,969		

DETAILED ACCOUNT No. 18I.—GENERAL ADMINISTRATION.—Board of Revenue—Financial Commissioner and Establishments—*contd.*

		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
	PROVINCIAL—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward	1,470	1,52,004		1,72,300	500	1,65,594	286	1,82,969	1,20,804	
Contingencies—contd.	Cost of Europe Stores	50				140		121		7	
	Repairs to Furniture	100				100		...		12	
	Purchase of Books	40				40		37		1,372	
	Purchase of Periodicals	100				100		94		81	
	Subscription to Newspapers	36				40		36		...	
	Landing and Shipping Charges	20				30		4		5	
	Clothing to Servants	...				300		...		247	
	Carriage of Stationery and Records	800				400		819		539	
	Carriage of Tents	100				500		45		...	
	Record-racks, Boards, etc.	1,000				1,360		214		206	
	Advertisements	10				10		...		...	
	Repairs to Tents and Purchase of Tent Covers.	100				100		98		...	
	Rattan Mats	...				200		...		24	
	Window Delivery Ticket	12				12		...		466	
	Hot and Cold Weather Charges	555				600		510		1,109	
	Postage Charges	3,300				3,300		3,256		282	
	Telegraph Charges	600				550		624		...	
	Telephone Charges	200				203		195		23	
	Binding Charges	100				100		99		7	
	Packing Charges	20				20		13		65	
	Lighting Charges	100				100		96		267	
	Petty Carriage and Cooly Charges	400				300		393		...	
	Clock-winding	...				...		50		93	
	Office Expenses and Miscellaneous	283				273		401			
			9,396		8,000		9,278		7,391		
	Deduct—For rounding						72		...		
	TOTAL		1,61,400		1,80,300		1,74,800		1,90,360	3 25,609	

DETAILED ACCOUNT No. 18J.—GENERAL ADMINISTRATION.—General Establishment of Local Funds.

Vide APPENDIX E, PAGES .

Numbers. 1898-99.	Numbers. 1899-1900.										
		COLLECTORS' OFFICES.									
Establishment—											
81		Clerks (70), 2 (61½), (60), 2 (50), (46-54), 2 (45), 6 (40), (37), (36), 4 (35), 6 (30), (29½), 2 (27), 3 (25), (Rs. 22-3-7), 16 (20), (18½), 2 (18), 4 (17½), 19 (15), 2 (13½), 3 (10)									
18		Servants 3 (10), 6 (8), 9 (7)					25,164				
							1,692		26,856		
		DISTRICT BOARDS' OFFICES									
105		Clerks 2 (80), 10 (70), (63), 6 (60), (54-72), (50), 4 (40), 2 (36), 4 (35), 10 (30), (28), (27-36), 9 (25), (22), 12 (20), (20-25), (18-27), (18-22½), 3 (18), (15-21), 26 (15), 2 (14), 3 (13½), 2 (12)									
57		Servants 13 (10), 2 (9), 11 (8), 19 (7), 7 (6), 3 (5), 2 (1)					39,120				
							5,136		44,256		
		TALUK BOARDS' OFFICES.									
159		Clerks (40), (36), (35), 15 (30), (28), 5 (25-1-30), 36 (25), 5 (22½—36), (22½), 8 (20), 5 (18—22½), 7 (18), (17½), (15-1-20), 34 (15), 3 (14), 3 (13½), (12½), 10 (12), 2 (Rs.10-12-10), (10½), (10-1-15), 12 (10), 3 (8), (7)									
1		Inspector (12½)					38,397				
1		Clerk (6)					150				
107		Servants (12), 6 (10), (9), 34 (8), 29 (7), 22 (6), 7 (5), 2 (4), 3 (3), (2), (1)					72				
							8,916		47,535		
		PANCHAYAT OFFICES.									
411		Clerks (15), (12½), 48 (12), 3 (11), 206 (10), (9½), 19 (9), 46 (8), (7½), 46 (7), 29 (6), 10 (5)									
4		Bill Collectors (5)					45,582				
229		Servants 9 (8), 44 (7), 45 (6), 113 (5), 10 (4), (3), (1), 5 (½), (¼)					240				
							15,141		60,963		
									1,79,610		
Allowances—		Travelling Allowances to Non-official Members.									
		Travelling Allowances to Office Establishment.					44,000				
							11,000		55,000		
Supplies and Services—		Purchase of Stationery									
		Printing Charges					20,000				
		Law Charges					35,000				
							6,000		61,000		
Contingencies—		Postage Charges									
		Telegram Charges					24,000				
		Subscription to Periodicals					2,000				
		Miscellaneous					9,000				
							23,390		58,390		
		TOTAL		(a) 3,43,000		3,54,000			3,54,000		3,36,340
										2,26,681	

(a) The decrease in the Budget Estimate is due to the cost of stationery purchased being adjusted under 30. Stationery and Printing Stationery supplied from Central Stores—Local.

19A.—LAW AND JUSTICE—COURTS OF LAW.*

PROVINCIAL.	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts, 8 months, 1898-99.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	
High Court	19Aa	5,74,800	5,59,700	5,65,000	5,75,579	3,68,137	
Law Officers	19Ab	1,53,000	1,72,500	1,54,000	1,47,466	1,27,991	
Administrator-General	...	...	2,400	...	...	1,761	
Presidency Magistrate's Court	19Ac	51,000	45,700	51,400	51,977	30,280	
Civil and Sessions Courts	19Ad	25,04,800	24,38,300	24,95,200	24,62,621	16,06,627	
Court of Small Causes	19Ae	93,900	93,500	94,500	94,043	62,971	
Criminal Courts	19 Af	11,99,900	11,84,700	11,51,400	11,95,729	7,79,269	
Pleadership Examination Charges	19Ag	4,600	4,200	4,500	3,856	4,197	
Refunds	19Ah	94,000	90,000	97,000	93,488	58,111	
TOTAL		46,76,000	45,91,000	46,13,000	46,24,764	30,39,344	

* The expenditure is controlled by the High Court.

DETAILED ACCOUNT No. 19Aa.—LAW AND JUSTICE—COURTS OF LAW.—High Court.

SUMMARY.	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
JUDGES	2,90,924	2,90,924	2,81,650	2,81,650	2,92,252	2,92,252	2,86,474	2,86,474	1,84,772	
REGISTRAR	1,25,500		1,24,800		1,24,651		1,24,697		83,188	
CHIEF CLERK (INSOLVENCY)	4,248		4,200		4,248		4,236		2,802	
JUDGE'S ESTABLISHMENT	876		950		984		947		622	
INTERPRETERS	12,000		12,250		12,000		12,511		8,224	
CROWN OFFICERS	10,877		8,320		10,910		10,928		5,695	
OFFICIAL ASSIGNEE	...		550		1,320		1,337		550	
SHERIFF	6,000		12,880		16,645		16,488		11,095	
REPORTER	5,544		5,600		5,944		5,440		3,686	
ACCOUNT DEPARTMENT	2,510		2,300		2,510		2,416		1,544	
COPYIST ESTABLISHMENT	2,536		2,600		2,436		2,607		1,806	
ALLOWANCES	300		...		200		52		...	
SUPPLIES AND SERVICES	92,765		81,600		73,000		88,216		47,885	
CONTINGENCIES	20,400		22,600		17,900		19,230		16,268	
		2,83,556		2,78,050		2,72,748		2,89,105		
Add—For rounding		5,74,480 320							3,68,137	
TOTAL		5,74,800		5,59,700		5,65,000		5,75,579		

	Numbers. 1898-99.	Numbers. 1899-1900.	DETAILS.								
			JUDGES.								
Salaries—	1	1	Chief Justice (5,000)	60,000		60,000		60,000		60,000		40,027	
	4	4	Puisne Judges 2 (3,750)[4], 2 (3,750)	1,76,400				1,76,400				1,39,185	
	1	1	Additional Puisne Judge (3,750)	45,000		2,13,900		45,000		2,14,360		5,522	
	5	5	Exchange Compensation Allowance	9,524		8,600		10,752		12,114			
Allowances—			Travelling Allowance	...	2,90,924	50	2,81,600	100	2,92,152	...	2,86,474	38	
			TOTAL JUDGES		2,90,924		2,81,650		2,92,252		2,86,474	1,84,772	The saving in the Revised Estimate is due partly to the appointment of a Puisne Judge during the absence of the Chief Justice on six months' furlough having been held in abeyance during the annual recess and partly to the saving in exchange compensation allowance.
			REGISTRAR.								
Salaries—	1	1	Registrar (1,450—70—1,800)[4]	17,510				18,317				29,433	
	1	1	Deputy Registrar, Original Side (1,000)	12,000		44,500		12,000		43,425			
	1	1	Assistant Registrar, Original Side (400—20—500)	5,280				5,040				1,653	
	1	1	Deputy Registrar, Appellate Side (700—60—1,000)[4]	9,446				8,755					
	3	3	Exchange Compensation Allowance	2,782		2,500		3,159		3,548			
			Deduct—Probable Savings	47,018 518				47,271 620				31,086	
			Carried over		46,500		47,000		46,651		46,973		
					46,500		47,000		46,651		46,973		

DETAILED ACCOUNT No. 19Aa.—LAW ND JUSTICE—COURTS OF LAW.—High Court—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
			REGISTRAR—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Brought forward		46,500		47,000		46,651		46,973	31,086	
Establishment—	1	1	Manager (Judicial Department) (300)	3,600				3,600					
	1	1	Deputy Manager (Judicial Department) (200)	2,400				2,400					
	1	1	Superintendent of Statistics (250)	...				3,000					
	1	1	Superintendent (Administrative Judicial Department) (250)	3,600				3,000					
	2	1	Assistant Manager (150)	1,800				3,420					
	6	7	Bench Clerks 2 (120), 2 (110), 3 (100)	9,120				7,920					
	6	6	Translators 2 (80), 2 (70), 2 (60)	5,040				5,400					
	18	23	Accountant (120), Indexer (100), Appeal Examiner (100), Head Clerk (Statistics) (100), Clerks 5 (80), 3 (60), 11 (50)	18,600		76,900	...	15,000		76,839		51,288	
	68	69	Clerks 4 (40), 6 (35), 8 (30), 18 (25), 4 (21), 25 (20), 4 (18)	20,592				19,332					
	3	2	Criers and Keepers of the Court (100), (50)	1,800				1,704					
	115	113	Servants and Guards (20), 7 (15), 5 (12), 8 (10), 7 (9), 35 (8), 37 (7), 10 (6), 3 (4)	11,268				11,336					
	12	12	Gardeners (9), (8), 10 (6)	924				924					
Temporary Establishment—			1 Clerk on (50) and 1 on (30) for 5 months, 1 on (30) for 4 months and 3 Clerks on (15) each for 4 months	700		900		700					
	2	2	Chobdars (10), (9)	228		...		228		885		814	
				79,072				77,964		77,724			
			Deduct—For rounding	72				36		...			
					79,000		77,800		78,000		77,724		
			TOTAL REGISTRAR		1,25,500		1,24,800		1,24,651		1,24,697	83,188	
			CHIEF CLERK (INSOLVENCY).										
Establishment—	4	4	Clerks (40), (21), 2 (18)	1,164				1,164					
	1	1	Servant (7)	84				84					
	1	1	Chief Clerk (250)	3,000				3,000					
			TOTAL CHIEF CLERK (INSOLVENCY)		4,248		4,200		4,248		4,236	2,802	
			JUDGE'S ESTABLISHMENT.										
Establishment—	1	1	Clerk (21)	252				252					
	1	1	Servant (7)	84				84					
	3	3	Attendants on Judges (15)	540				648		947			
			TOTAL JUDGE'S ESTABLISHMENT		876		950		984		947	622	
			INTERPRETERS.										
Salaries—	1	1	Chief Interpreter (400)	4,800		4,800		4,800		5,351		3,200	
	3	3	Interpreters 2 (250), (40)	6,480		6,830		6,480		6,308		4,555	
					11,280		11,630		11,280		11,659		
Establishment—	4	4	Clerks (20), 2 (15), (10)	720		620		720		852		469	
					720		620		720		852		
			TOTAL INTERPRETERS		12,000		12,250		12,000		12,511	8,224	
			CROWN OFFICERS.										
Salaries—	1	1	Crown Prosecutor (500)	6,000		3,460		6,000		6,000		2,458	The short expenditure is due to the absence on furlough out of India for a year of the permanent incumbent.
	1	1	Clerk of the Crown (300)	3,600		3,600		3,600		3,600		2,400	
	1	1	Exchange Compensation Allowance	257		240		290		332		157	
					9,857		7,300		9,890		9,932		
Establishment—	3	3	Clerks (35), 2 (18)	852				852		996		680	
	2	2	Servants (7)	168				168					
					1,020		1,020		1,020		996		
			TOTAL CROWN OFFICERS		10,877		8,320		10,910		10,928	5,695	
			OFFICIAL ASSIGNEE.										
Establishment—	4		Clerks (42), (12), 2 (10½)	...				900				491	
	5		Servants (8¾), 2 (6), (1½), (1)	...				279		1,196		59	
			Fixed Stationery Allowance	...				141		141			
			TOTAL OFFICIAL ASSIGNEE	...	...	...	550		1,320		1,337	550	This payment having ceased, the provision made for next year has been struck out.
			SHERIFF.										
			Contribution to Sheriff and his Establishment	6,000		8,980		10,776	10,776			7,184	From 1st January 1899 the Sheriff is to be paid only a monthly contribution of Rs. 500 to meet all charges—*vide* G.O., No. 1242, Judicial, dated 9th August 1898.
			Carried over		6,000		8,980		10,776		10,776	7,184	
											10,776		

Detailed Account No. 19Aa.—LAW AND JUSTICE—COURTS OF LAW.—High Court—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
			SHERIFF—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Brought forward		6,000		8,980		10,776		10,776	7,184	
Establishment—	4		Clerks (110), (50), (35), (23)					2,616				3,790	
	6		Bailiffs 3 (55), 3 (13)					2,448		5,631			
	8		Servants (8), 6 (7), (1¼)					621				12	
							3,750		5,685		5,631	...	
Contingencies—			Purchase of European Articles each costing less than Rs. 5					5		3		1	
			Purchase of Periodicals					2		4		...	
			Repairs to Furniture					10		3		16	
			Carriage of Stationery and Records.					1		...		54	
			Wages of Servants employed during Sessions					10		18		13	
			Section Writing					60		...		...	
			Hot and Cold Weather Charges					16		...		...	
			Sweepers' Allowances					26		6		4	
			Postage Charges					2		2		10	
			Binding Charges					13		10		3	
			Lighting Charges					23		20		8	
			Petty Carriage and Cooly Charges					8		10		...	
			Office Expenses					6		4		...	
			Emery cloth					2		1		11,095	
			TOTAL SHERIFF		6,000		12,880		16,645		16,488	3,200	
			REPORTER.										
Salaries—	1	1	Law Reporter (400)	4,800	4,800	4,800	4,800	4,800	4,800	4,787	4,787	296	
Establishment—	1	1	Messenger (7)	84				84		444		62	
			Office Allowance (30)	360	444		450	360	444		444		
Supplies and Services—			Purchase of Judgments from the High Court	200	200	200	200	365	365	186	186	41	
Contingencies—			Purchase of Country Articles each costing less than Rs. 50	10				60				6	
			Scavenging Expenses	5				15		1		24	
			Repairs to Furniture	10				25				8	
			Hot and Cold Weather Charges	10				50		...		3	
			Sweepers' Allowances	10				20		...		38	
			Postage Charges	10				20		2		2	
			Binding Charges	20				40		...		6	
			Lighting Charges	5				10		18		...	
			Petty Carriage and Cooly Charges	5				10		...		...	
			Office Expenses	5				12		...		...	
			Miscellaneous Record-racks	5				64		...		...	
			Telegram Charges	5				9		...		2,686	
			TOTAL REPORTER		100		150		335	2	23		
					5,544		5,600		5,944		5,440		
			ACCOUNT DEPARTMENT.										
Establishment—			Establishment for keeping accounts of the High Court—										
	3	3	1 Clerk (90—5—115), 2 (30—4—50).	2,292				2,304					
	2	2	Servants (10½), (7)	210				210				1,544	
			Add or *Deduct*—For rounding		2,502				2,514				
					8				4		2,416		
			TOTAL, ACCOUNT DEPARTMENT		2,510		2,300		2,510		2,416		
			COPYISTS' ESTABLISHMENT.									953	
Establishment—	1	1	Superintendent (35)	420				420					
	1	1	Examiner (20)	240				240					
	1	1	Reader (15)	180				180		1,417		853	
	4	4	Copyists (12)	576				576					
	1	1	Servant (10)	120	1,536		1,450	120	1,536		1,417	1,806	
Supplies and Services—			Remuneration for additional Copyists work	1,000	1,000			900		1,190			
			TOTAL COPYISTS' ESTABLISHMENT.		2,536		2,600		2,436		2,607		
			ALLOWANCES.										
Allowances—			Travelling Allowance	300	300	...	...	200	200	52	52	46,847	
			SUPPLIES AND SERVICES.									1,038	
Supplies and Services—			Printing and Translation executed on behalf of suitors	90,765		80,000		71,000		87,004		47,885	The Revised is based upon the actuals of the past and current years.
			Section writing	2,000		1,600		2,000		1,212			
					92,765		81,600		73,000		88,216		

Detailed Account No. 19Aa.—LAW AND JUSTICE—COURTS OF LAW.—High Court—*contd.*

	CONTINGENCIES.	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Contingencies—	Purchase of European Articles each costing less than Rs. 5	60				60					
	Purchase of European Articles each costing not less than Rs. 5	20				10		573		471	
	Purchase of Country Articles each costing less than Rs. 50	280				540					
	Purchase of Country Articles each costing not less than Rs. 50	300				210					
	Purchase of Books	1,500				2,200		406		2,751	
	Purchase of Periodicals	600						493		262	
	Repairs to Furniture	675				625		689		...	
	Liveries and Clothing of Servants	650				...		...		12	
	Carriage of Stationery and Records	130				20		131		...	
	Peons' Belts and Badges	600				...		...		343	
	Hot and Cold Weather Charges	615				313		249		1,881	
	Postage Charges	3,005				2,500		2,928		178	
	Telegraph Charges	265				265		248		...	
	Telephone Charges	180				183		175		8,143	
	Rents, Rates and Taxes	8,710				8,200		8,143		1,588	
	Binding Charges	225				425		3,861		78	
	Lighting Charges	355				410		201		119	
	Petty Carriage and Cooly Charges	255				120		246		36	
	Office Expenses	100				84		36		29	
	Gardening Charges	1,096				1,096		518		8	
	Sweepers' Allowances	...				50		...		3	
	Landing and Shipping Charges	50				100		30		34	
	Scavenging Expenses	100				150		29		11	
	Packing Charges	20				70		6		191	
	Maintenance of Jutka and Pony	290				250		254		...	
	Dhoby and Barbers' Charges	5				5		2		...	
	Window Delivery Ticket	12				12		12		64	
	Clock winding	...				...		...		...	
	Stamps to be affixed to Applications for Copies of Records	2				2		...		...	
	Table Cloth	300				...		...		66	
	Miscellaneous	...				...		...		16,268	
	TOTAL CONTINGENCIES		20,400		22,000		17,900		19,230		

Detailed Account No. 19Ab.—LAW AND JUSTICE—COURTS OF LAW.—Law Officers.

	Numbers- 1898-99.	Numbers- 1899-1900.	ENGLISH LAW OFFICERS.								
Salaries—	1	1	Advocate-General (1,800)	21,600		21,600		21,600		21,600	14,400
	1	1	Solicitor to Government (1,100)	13,200		13,200		13,200		9,896	8,800
	1	1	Government Pleader (350)	4,200		4,200		4,200		4,200	2,800
	1	1	Exchange Compensation Allowance.	943		630		1,064		449	419
					39,943		39,630		40,064		36,145
Establishment—			Office Allowance to Advocate-General and Government Pleader for Establishment	...				...			
			Confidential Clerk (80)	960				960		1,767	1,144
			Junior Clerk (50)	600				600			
			Peon (7)	84				84			
			Part-time Servant (6)	72				72			
					1,716		1,760		1,716		1,767
Allowances—			Travelling Allowance	650		1,600		150		1,046	1,329
			Retaining Fee of Mufassal Government Pleaders 9 (50), 8 (30), 5 (20)	9,480		9,000		9,489		9,189	6,080
					10,130		10,600		9,630		10,235
Supplies and Services—			Fees in Escheat case	83				80		...	22,477
			Fees to Pleaders in Civil cases	99,143				1,00,439		11,171	69,016
			Do. in Criminal cases							86,098	244
			Do. in Pauper suits							844	5
			Charge of Notaries Public	50				...		14	688
			Stamps in Civil and Criminal cases	1,310				1,255		744	85
			Translation Charges	150				150		76	20
			Charges for copies of judgments	...				...		2	
					1,00,736		1,20,000		1,01,924		98,949
Contingencies—			Purchase of European Articles each costing less than Rs. 5	10				10		...	58
			Purchase of Country Articles each costing less than Rs. 50	10				10		3	11
			Purchase of Books	5				5		2	10
			Repairs to Furniture	15				10		12	48
			Hot and Cold Weather Charges	50				50		48	63
			Postage Charges	105				90		110	30
			Telegraph Charges	60				60		78	75
			Petty Carriage and Cooly Charges	105				65		88	3
			Office Expenses	10				10		6	
			Stamp duty on Documents and Fees paid to Accountant-General and Registrar of Assurances for Certificates	100				100		23	18
			Table Cloth	5				...		...	... 168
			Miscellaneous	...				...		...	
					475		510		410		370
					1,53,000				1,53,744		1,47,466
			Add—For rounding		...				256		...
			TOTAL LAW OFFICERS		1,53,000		1,72,500		1,54,000		1,47,466
											1,27,991

There were some heavy suits in the current year, of which that in connection with the Parlakimedi Zamindari was the heaviest; hence the increase in the Revised Estimate.

Detailed Account No. 19Ac.—LAW AND JUSTICE—COURTS OF LAW.—Presidency Magistrates' Court.

	Numbers. 1898-99.	Numbers. 1899-1900.	Presidency Magistrates' Court.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	Explanatory Remarks.
Salaries—	1	1	Chief Presidency Magistrate (1,200)	14,400				14,400				18,970	
	1	1	Other Presidency Magistrate (800)	9,600				9,600					
	2	2	Junior Magistrates (250) transferred from 3. Land Revenue Charges of District Administrations (Page 31)			28,840				33,882		533	The short expenditure in the current year is due to the absence on furlough out of India of the Chief and the Second Presidency Magistrates.
			Local Allowance 2 (100)	6,000				8,400					
	1	1	Exchange Compensation Allowance.	2,400				...					
			Egmore.	1,029		820		1,161		1,360			
					33,429		29,660		33,561		35,242		
Establishment—	2	2	Interpreters (100), (70)	2,040				2,040					
	7	7	Clerks (120), (50)	2,040				2,040					
	7	7	Clerks 2 (40), (30), 2 (25), 2 (20)	2,400				2,400					
			Servants (12), 2 (7), 2 (6), 2 (4)	552				552					
				7,032				7,032				8,992	
			Black Town.										
	2	2	Interpreters (80), (70)	1,800				1,800					
	7	7	Clerks (100), (50)	1,800				1,800					
	5	5	Clerks 2 (45), 2 (30), (25), 2 (20)	2,580				2,580					
			Servants (10½), 2 (4), 2 (3)	294				294					
				6,474				6,474				519	
					13,506		13,500		13,506		13,947		
Allowances—			Travelling Allowances	...				...		...		46	
			Tentage Allowance	...		...		...		26		...	
Supplies and Services—			Batta to Prosecutors and Witnesses	2,000		...	...		...		26		
			Fees to Interpreters	25				2,100		793			
			Charges for Copies of Judgments	90				25		...			
			Conveyance of Property in Criminal Cases	5				60		93			
					2,120		800	...	2,185	5	891	33	
Contingencies—			Purchase of Country Articles each costing less than Rs. 50	265				165		261		45	
			Purchase of Country Articles each costing not less than Rs. 50									12	
			Purchase of Books	41				41		3		11	
			Repairs to Furniture	40				50		37		144	
			Carriage of Stationery and Records	10				15		10		47	
			Table Cloth	35				45		34		8	
			Clock-winding	...				...		29		702	
			Hot and Cold Weather Charges	145				145		142		24	
			Postage Charges	60				60		58		97	
			Telegraph Charges	10				10		...		83	
			Rents, Rates and Taxes	1,007				1,007		1,007		6	
			Binding Charges	80				73		82		8	
			Lighting Charges	...				...		8			
			Petty Carriage and Cooly Charges	120				100		98			
			Office Expenses	100				125		83			
			Petty Repairs to Buildings	10				15		7			
			Subsistence Allowance to Vagrants	10				6		...			
			Maintenance of Electric Bells	12				12		12			
					1,945		1,740		1,869		1,871	30,280	
			Add—For rounding		51,000				51,121		51,977		
					...				279		...		
			TOTAL PRESIDENCY MAGISTRATES' COURT		51,000		45,700		51,400		51,977		

Detailed Account No. 19Ad.—LAW AND JUSTICE—COURTS OF LAW.—Civil and Sessions Courts.

Summary.									
CITY CIVIL COURT	26,000	26,000	25,500	25,500	26,300	26,300	25,701	25,701	17,221
MUFASSAL CIVIL AND SESSIONS COURTS—									
District and Sessions Judges	7,03,172		6,88,000						4,56,893
Subordinate Judges	1,80,925		1,62,200		7,25,688				1,06,511
Munsiffs	6,98,500		6,60,300		1,83,803		6,99,173		4,37,838
Government Agent's Establishment at Ganjam, Vizagapatam and Godavari	11,000		11,000		6,62,000		1,74,746		7,350
Allowances	8,067		8,500		11,000		6,63,281		5,285
Supplies and Services	64,425		64,300		8,020		10,213		45,170
Contingencies	58,501		58,000		62,827		7,662		25,872
Process-serving Establishment	6,08,520		6,07,000		55,533		56,871		4,03,815
Copyists' Establishment	1,45,690		1,53,500		6,08,701		61,498		1,00,672
		24,78,800		24,12,800	1,51,328	24,68,900	6,14,451	24,36,920	
							1,49,025		
TOTAL		25,04,800		24,38,300		24,95,200		24,62,621	16,06,627

DETAILED ACCOUNT No. 19Ad.—LAW AND JUSTICE—COURTS OF LAW.—Civil and Sessions Courts—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	Details.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	Explanatory Remarks.
			CITY CIVIL COURT.										
Salaries—	1	1	Judge (1,200)	14,400	14,400	14,400	14,400	14,400	14,400	14,400	14,400	9,600	
Establishment—	3	3	Sheristadars and Translators (150), (70), (50)	3,240				3,240					
	2	2	Clerks (100), (50)	1,800				1,800					
	7	7	Clerks (40), (30), 4 (20), (15)	1,980		9,400		1,980		9,785		6,354	
	6	6	Nazirs and Bailiffs (60), (40), (20), (17½), 2 (15)	2,010				2,010					
	13	13	Servants (12), 3 (10), 6 (7), 3 (4)	1,152				1,152					
	4	3	Examiner (20), Copyists 2 (10)	480	10,662	600	10,000	660	10,842	659	10,414	376	
Supplies and Services—			Remuneration for additional Copyists' work	124	124	140	140	97	97	124	124	54	
Contingencies—			Purchase of European Articles each costing less than Rs. 5	10				20				...	
			Purchase of Country Articles each costing less than Rs. 50	61						...		2	
			Purchase of Books	20				130		11		...	2
			Repairs to Furniture	10				55		17			
			Peons' Belts and Badges	...				10		8		...	2
			Carriage of Stationery and Records	3				...		...			
			Cloth for Records	4				5		3		...	50
			Hot and Cold Weather Charges	50				5		5			10
			Postage Charges	20				50		49			854
			Rents, Rates and Taxes	550				20		15			3
			Binding Charges	50				550		549			5
			Lighting Charges	12				80		47			
			Clock-winding	...				12		6		...	9
			Office Expenses	24	814		960	... 24	961	... 23	733		
					26,000				26,300				
			TOTAL CITY CIVIL COURT		26,000		25,500		26,300		25,701	17,221	
			MUFASSAL CIVIL AND SESSIONS COURTS.										
			DISTRICT AND SESSIONS JUDGES.										
Salaries—	19	18	1st Grade (2,333-5-4)[4]	4,83,840				5,10,720				3,21,827	
	1	1	2nd Grade (1,800)[4]	20,736		4,85,000		20,736		4,84,794		18,517	
	...	1	Statutory Civilian (1,493⅓)	17,920		(28,200)		...		...			
	19	19	Exchange Compensation Allowance	35,004				39,915		40,503			
				5,57,500									
			Deduct—Probable Savings	*27,500*				5,71,371					
					5,30,000		5,13,200	*19,923*	5,51,448		5,25,297		The Revised Estimate is based upon the actuals of the past and current years and with reference to the rates of Exchange Compensation Allowance sanctioned for the current year. The Budget Estimate took credit for too small a saving by absence of officers on furlough out of India.
Establishment—	20	20	Sheristadars (150)	36,000				36,000					
	60	60	Clerks 20 (100), 20 (75), 4 (60), 16 (50)	54,480		1,67,000		54,480		1,65,005		1,11,415	
	223	223	Clerks 22 (40), 22 (30), 39 (25), 43 (20), 46 (17½), 51 (15)	59,340				59,340					
	166	168	Servants 65 (10), 80 (7), 21 (6), 2 (5)	16,152				16,020				4,969	
			Local Allowance to Short-hand Writers 20 (30)	7,200		7,400		7,200		7,415		165	
	7	...	Clerks 6 (15) for 12 months, (20) for 6 months	...									
			Temporary Establishment	...		400		1,200		456			
					1,73,172		1,74,800	...	1,74,240		1,73,876	4,56,893	
			TOTAL DISTRICT AND SESSIONS JUDGES		7,03,172		6,88,000		7,25,688		6,99,173		
			SUBORDINATE JUDGES.										
Salaries—	1	1	Civilian Sub-Judge (1,166⅔)[4]	13,440				13,440					
	3	3	Sub-Judges, 1st Grade (800)	28,800				28,800					
	5	5	Do. 2nd do. (650)	39,000				39,000				65,644	The Budget Estimate provided for a Civilian Sub-Judge, but the appointment was not made. The provision is repeated for next year.
	6	6	Do. 3rd do. (500)	36,000		1,00,000		36,000		1,11,293			
	1	...	Temporary Sub-Judge at Tinnevelly for 3 months and 26 days	...									
	...	...	Temporary Sub-Court, Nellore	...				1,920				88	
	2	2	Exchange Compensation Allowance	1,646				...					
					1,18,886	90		1,858	1,21,018	745		65,732	
			Carried over ...		1,18,886		1,00,090		1,21,018		1,12,038		

DETAILED ACCOUNT No. 19Ad.—LAW AND JUSTICE—COURTS OF LAW.—Civil and Sessions Courts—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	MUFASSAL, CIVIL AND SESSIONS COURTS—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	EXPLANATORY REMARKS.
			SUBORDINATE JUDGES—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Brought forward		1,18,886		1,00,090		1,21,018		1,12,038	65,732	
Establishment—	14	14	Sheristadars (100)	16,800				16,800					
	15	15	Clerks 13 (60), 2 (50)	10,560				10,560					
	103	108	Do. (40), 13 (35), (30), 15 (25), 26 (20), 23 (17½), 29 (15)	27,090				27,150				40,779	
	70	71	Servants (10), 3 (9), 26 (8), 27 (7), 14 (5)	6,048				5,988					
			Ootacamund Sub-Court Local Allowance (25), 5 (10)	900		62,110		840		62,708			
			Personal Allowance (25)	300				300					
			Allowance to the Establishment of the Peripatetic Sub-Court of Bellary-Salem	341				341					
Temporary—	10	...	Establishment of Tinnevelly Sub-Court for 3 months and 26 days (80), (35), (25), (20), (15), 2 (8), 2 (7), (5)	...				806				1,06,511	
					62,039		62,110		62,785		62,708		
			TOTAL SUBORDINATE JUDGES		1,80,925		1,62,200		1,83,803		1,74,746		
			MUNSIFS.										
Salaries—	30	30	Munsifs, 1st Grade (400)	1,44,000				1,44,000					
	30	30	Do. 2nd ,, (300)	1,08,000				1,08,000				2,63,668	
	30	30	Do. 3rd ,, (250)	90,000				90,000					
	24	24	Do. 4th ,, (200)	57,600				57,600					
			District Munsif of Anjengo, Allowance (30) *	360		3,99,600		360		3,99,925			
			Do. Vayittiri, South Malabar, Wynaad Allowance (50)	600				600					
			Do. Kollegal Allowance (100) †	1,200				1,200					
			Do. Khaji of Ellore (52½)	630				630					
					4,02,390		3,99,000		4,02,390		3,99,925		
Establishment—	841	842	Clerks 64 (50), 49 (40), (35), 67 (30), 49 (25), 115 (20), 128 (17½), 98 (17), 270 (15), (14)	2,24,100				2,24,220				1,74,022	
			Wynaad and Gudalur Allowance (20), (15), (12½), 2 (10), 2 (8½), 3 (7½)	1,284				1,284					
	454	455	Servants 114 (8), 226 (7), 115 (5)	36,828		2,61,000		36,768		2,61,763		135	
			Wynaad and Gudalur Allowance 2 (4), 2 (3½), (2½)	210				210				13	
Temporary—	10	10	Clerks and Servants (40), (25), (20) 2 (17), (15), (8), 2 (7), (5)	‡ 2,286				+ 2,286					
			2 Clerks for 2 months (15)	...		280		...		220			
			Famine Batta	...		20		...		1,371			
					2,65,068		2,61,300		2,64,768		2,63,356		
			Deduct—Probable Savings		6,67,398				6,67,158		6,63,281	4,37,838	
					5,398				*5,158*		...		
			Provision for 4 new Munsif Courts.		6,62,000				6,62,000		6,63,281		
					36,500				...		...		
			TOTAL MUNSIFS		6,98,500		6,60,300		6,62,000		6,63,281		
			GOVERNMENT AGENTS' ESTT., GANJÁM, VIZAGAPATAM AND GÓDÁVARI.										
Establishment—	24	25	Clerks 2 (80), (60), (50), 2 (40), (35), 4 (30), 4 (28), 3 (25), 4 (20), (15), 2 (10)	9,684								7,350	
	20	21	Servants 2 (10½), 2 (10), 5 (8), 5 (7), 4 (6), (5), (3), (2)	1,800				9,444					
			Deduct—Probable Savings		11,484			1,680		10,213		7,350	
					484				11,124				
			TOTAL		11,000		11,000		*124*		10,213		
									11,000		...	2,937	
Allowances—			Travelling Allowance of Officers	4,295								2,348	
			Travelling Allowance of Establishment	3,772		4,500		4,522					
			Tentage Allowance	...		4,000		3,498		3,993		5,285	
								...		3,669			
			TOTAL		8,067		8,500		8,020		7,662		

* The appointment is always held by the Deputy Tahsildar of Anjengo.
† This allowance is drawn by a Deputy Collector and Magistrate, 1st Class, exercising the powers of a District Munsif.
‡ Includes allowance for the establishment of the Additional District Munsif's Court at Tinnevelly and Rs. 216, provision for the temporary establishment during the harvest season in South Canara.

DETAILED ACCOUNT No. 19Ad.—LAW AND JUSTICE—COURTS OF LAW.—Civil and Sessions Courts—*contd.*

	MUFASSAL, CIVIL AND SESSIONS COURTS—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Supplies and Services—	Diet and Road-money to Prosecutors and Witnesses	50,446		49,000		48,223		49,523		32,714	
	Elephant Charges	1,200		12,000		2,000		1,188		10,830	Three elephants have been purchased in the current year in Ganjám.
	Petty Works of Construction	10,773		2,000		10,182		5,114		1,055	
	Fees to Interpreters	70		...		58		5		...	
	Translation Charges	193		170		265		62		141	
	Diet, etc., to Under-trial Prisoners	...		30		294		24		20	
	Presents to Khonds' Chiefs	500		800		500		703		268	
	Copies of depositions given to other Departments	218		100		100		139		74	
	Registration charges	1,025		200		1,205		113		68	
	TOTAL		64,425		64,300		62,827		56,871	45,170	
Contingencies—	Purchase of European Articles each costing less than Rs. 5	203				168		9,541		1,957	
	Purchase of European Articles each costing not less than Rs. 5	375				275					
	Purchase of Country Articles each costing less than Rs. 50	5,987				3,000					
	Purchase of Country Articles each costing not less than Rs. 50	1,489				3,000				96	
	Purchase of Books	314				348		282		...	
	Purchase of Periodicals	102				66		370		1,723	
	Petty Repairs to Buildings	6,200				4,923		6,264		579	
	Repairs to Furniture	1,447				1,400		1,248		...	
	Purchase, Repair and Carriage of Tents	...				...		371		500	
	Tour Expenses and Hill Journey Charges	...				...		...		131	
	Liveries and Clothing of Servants	1,025				900		384		237	
	Peons' Belts and Badges	768				579		781		1,561	
	Carriage of Stationery and Records	4,523				3,222		4,506		511	
	Cloth for Records	1,370				1,303		1,223		124	
	Record-racks, Boards, etc.	1,436				1,838		1,783		297	
	Rattan Mats and Blinds	300				735		219		288	
	Table Cloth	853				1,062		1,271		29	
	Office Scales and Weights	295				231		259		36	
	Advertisements	54				69		33		88	
	Gardening Charges	112				167		104		76	
	Money Order Commission	104				93		120		5	
	Dhoby and Barber's Charges	15				9		4		...	
	Clock-winding	...				...		81		12	
	Window Delivery Ticket	24				24		24		209	
	Hot and Cold Weather Charges	500				781		491		14	
	Sweepers' Allowances	54				77		87		409	
	Scavenging Expenses	862				991		844		5,649	
	Postage Charges	9,503				9,230		9,621		345	
	Telegraph Charges	601				559		595		6,960	
	Rents, Rates and Taxes	12,349				12,443		12,633		1,230	
	Binding Charges	3,691				3,831		4,181		9	
	Packing Charges	125				127		41		956	
	Lighting Charges	2,185				2,352		2,123		132	
	Petty Carriage and Cooly Charges	387				367		386		9	
	Cost of Stationery	...				...		84		577	
	Office Expenses	1,218				1,301		1,138		...	
	Feeding Stolen-cattle	30				50		1		...	
	Die for Court Seals	...				12		...		16	
	Landing and Shipping Charges	...				...		3		1,107	
	Miscellaneous	...				...		396		25,872	
	TOTAL		58,501		58,000		55,533		61,498		

Numbers. 1898-99.	Numbers. 1899-1900.	PROCESS-SERVING ESTABLISHMENT.								
		District and Sessions Courts—								
Establishment— 13	13	Nazirs (70), 4 (60), 3 (50), 5 (40)	7,920			7,920				74,958
231	231	Amins 28 (20), 68 (15), 135 (12).	38,400			38,364		1,13,402		
824	812	Peons 169 (8), 331 (7), 312 (6½).	68,364			69,342				
				1,14,684			1,15,626		1,13,402	
		Subordinate Judges' Courts—								
3	3	Nazirs (60), 2 (50)	1,920			1,920				23,260
1	1	Deputy Nazir (25)	300			300				
70	70	Amins 4 (20), 19 (15), 47 (12).	11,148			11,148		35,855		
266	268	Peons 3 (11), 7 (10), 50 (8), 98 (7), 110 (6½)	22,848			22,338				
		Allowance	27			27				
				36,243			35,7[illegible]33		35,855	
										98,218
		Carried over		1,50,927		1,49,400	1,51,3[illegible]59		1,49,257	

DETAILED ACCOUNT No. 19Ad.—LAW AND JUSTICE—COURTS OF LAW.—Civil and Sessions Courts—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	MUFASSAL, CIVIL AND SESSIONS COURTS—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
			PROCESS-SERVING ESTABLISHMENT—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Brought forward		1,50,927		1,49,400		1,51,359		1,49,257	98,218	
			Subordinate Judges' Courts—*contd.*										
Establishment—contd.	94	94	Deputy Nazirs 9 (35), 10 (30), 75 (25)	29,880				29,880				2,93,673	
	903	911	Wynaad Allowance (12½)	150				150				74	
	3,293	3,270	Amins 67 (20), 219 (15), 625 (12)	1,45,500				1,44,384		4,40,396			
			Peons 648 (8), 1,332 (7), 1,290 (6½)	2,74,716				2,76,606				990	
			Famine Batta—Peons	...				...					
					4,50,246		4,39,000		4,51,020	5,254	4,45,650	7,159	
			Local Allowance to Deputy Nazir, Ootacamund Sub-Court (10), 4 (3½)	288				120					
			Wynaad Allowance to the Amins and Peons of Vayittiri and Gudalur (7½), 6 (6), 4 (4), 10 (3½), 12 (3¼)	1,602				1,602	120	1,557		382	
					288							33	
					1,602		1,400		1,602		1,557		
	105	98	Revenue Courts—Amins (15), 15 (12), 9 (7); Peons 73 (6)	8,352				8,004				15	
			Temporary	548				408		10,295		5	
					8,900		10,500		8,412		10,295	142	
			Deduct—Probable Savings		6,11,963				6,12,513			5	
					11,963				*12,513*			142	
Allowances—			Travelling Allowance		6,00,000		6,00,300		6,00,000		6,06,759	5	
Supplies and Services—			Registration charges	...				...		728		142	
Contingencies—			Petty Works of Construction	...				...		83	728	5	
			Purchase of Country Articles each costing less than Rs. 50	404				5		20		1	
			Purchase of Country Articles each costing not less than Rs. 50	...				239		258	103	79	
			Repairs to Furniture	114				...				2,948	
			Peons' Belts and Badges	1,469				105		...		7	
			Carriage of Stationery and Records	103				975		43		4	
			Cloth for Records	24				78		635		3	
			Money Order Commission	374				21		66		...	
			Postage Charges	5,731				330		5		...	
			Binding Charges	174				6,523		174		3	
			Office Expenses	91				306		5,434		...	
			Table Cloth	3				89		142		...	
			Strong Trough for attached Cattle	...				4		27		3	
			Lighting Charges	33				10		...		36	
			Liveries and Clothing of Servants	...				16		...		...	
			Rattan Mats and Blinds	...				...		11		...	
			Scavenging Expenses	...				...		36		38	
			Miscellaneous	...				...		3			
					8,520		6,700		8,701	8	6,861		
			TOTAL PROCESS-SERVING ESTABLISHMENT		6,08,520		6,07,000		6,08,701	19	6,14,451	4,03,815	These charges are annually decreasing.
			COPYISTS' ESTABLISHMENTS.										
Establishment—	308	310	District and Sessions Courts—Superintendents, Examiners and Copyists (50), 6 (40), 9 (30), 35 (20), (17), 30 (15), 228 (10)	48,084				47,844					
	21	21	Servants 11 (10), 8 (8), 2 (7)	2,256				2,256				36,417	
			Subordinate Judges' Courts—		50,340		55,700		50,100	55,663			
	40	40	Superintendents, Examiners and Copyists (30), 4 (20), (17), 3 (15), 31 (10)	5,784				5,784				3,825	
	1	1	Servant (10)	120				120		5,733			
			Munsifs' Courts—		5,904		5,700		5,904			37,764	
	392	391	Examiners and Copyists 57 (20), (17½), 30 (17), (15), 302 (10)	56,430				56,550				...	40
			Wynaad Allowance 2 (5)	120				120		56,193		...	
	1	1	Gudalur Allowance (5)	60				60		...		...	
			Servant (8)	96				96		58			
			Famine Batta	...				...		...			
					56,706		56,800		56,826	253			
			Deduct—Probable Savings		1,12,950				1,12,830				
					50				*830*				
			Carried over		1,12,900		1,18,200		1,12,000		1,17,900	78,046	

Detailed Account No. 19Ad.—LAW AND JUSTICE—COURTS OF LAW.—Civil and Sessions Courts—*concld.*

	Numbers. 1898-99.	Numbers. 1899-1900.	Mufassal, Civil and Sessions Courts—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
			Copyists' Establishments—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Brought forward . .		1,12,900		1,18,200		1,12,000		1,17,900	78,046	
Allowances—			Travelling Allowance . . .	...			150	...		68	68	104	
Supplies and Services—			Remuneration for Additional Copyists' Work . . .	31,418	31,418		34,000	37,882	37,882	29,888	29,888	22,138	
Contingencies—			Purchase of Country Articles each costing less than Rs. 50 . .	423				325		491		110	
			Repairs to Furniture . . .	122				112		26		6	
			Cloth for Records . . .	23				20		3		...	
			Postage Charges	689				786		574		229	
			Binding Charges	50				113		45		2	
			Lighting Charges	7				2		...		...	
			Office Expenses	48				88		16		27	
			Table Cloth	10				...		3		...	
			Miscellaneous	...				...		11		10	
					1,372		1,150		1,446		1,169	1,00,672	
			Total Copyists' Estts.		1,45,690		1,53,500		1,51,328		1,49,025		

Detailed Account No. 19Ae.—LAW AND JUSTICE—COURTS OF LAW.—Courts of Small Causes.

Salaries—	3	3	Judges (2,000), 2 (1,000) . .	48,000		48,000		48,000		48,000		32,000	
	1	1	Registrar (500) . . .	6,000		6,000		6,000		6,000		5,600	
	1	1	Head Clerk (200) . . .	2,400		2,400		2,400		2,400		1,049	
	1	1	Exchange Compensation Allowance.	1,714		1,600		1,935		2,211			
Establishment—	5	5	Interpreters (120), (100), (80), (75), (70)	5,340	58,114	5,300	58,000	5,340	58,335	5,338	58,611	3,477	
	2	2	Nazirs (70), (30)	1,920				1,920					
	1	1	Treasurer (87½)	1,200				1,200				11,852	
	1	1	Clerk (70)	1,050				1,050					
	32	32	Clerks 3 (50), 2 (35), 4 (30), 8 (25), 10 (20), 4 (17½), (15) . .	840		18,000		840		17,941			
	4	4	Court-keepers (60), 2 (10), (9) .	9,900				9,900					
	3	3	Bailiffs (120), (100), (75) . .	1,068				1,068					
	16	16	Bailiffs (40), 3 (30), 3 (12), 2 (9), 7 (8)	3,540				3,540				5,015	
	38	38	Servants 2 (12), 9 (9), 8 (8), 3 (7), 4 (6), 12 (4)	2,880		7,500		2,940		7,526			
				3,144				3,144					
			Copyists' Establishment.										
	5	5	Examiners and Copyists (17), 4 (10)	684		900		684		867		583	
	2	2	Servants (8)	192				192					
					31,758		31,700		31,818		31,672		
Supplies and Services—			Remuneration for Additional Copyists' Work .	200								97	
Allowances—			Travelling Allowance	...	200	150	150	200	200	181	181		
Contingencies—			Purchase of Country Articles each costing less than Rs. 50 . .		...		...	...	...			55	
			Purchase of Country Articles each costing not less than Rs. 50 .	50				30		8		12	
			Purchase of Books	290								93	
			Repairs to Furniture	25				125		...		12	
			Carriage of Stationery and Records .	75				25		24			
			Cloth for Records	35				55		90		...	
			Table Cloth	...				15		14		...	
			Office Scales and Weights . . .	...				...		...		...	
			Hot and Cold Weather Charges . .	...				...		...		49	
			Sweepers' Allowances . . .	50				...		...		26	
			Postage Charges	50				50		44		184	
			Telegraph Charges	300				50		...		...	
			Rents, Rates and Taxes	5				300		299		2,745	
			Binding Charges	2,745				5		...		54	
			Lighting Charges	100				2,745		2,745		24	
			Petty Carriage and Cooly Charges .	40				100		100		19	
			Office Expenses	20				40		39		38	
			Destruction of Records	43				15		13		...	
			Miscellaneous	...				60		46		5	
				...				10		...			
					3,828		3,650	...	3,625	162	3,584		
			Add—For rounding .		93,900				93,978			62,971	
			TOTAL .		93,900		93,500		94,500		94,048		

DETAILED ACCOUNT No. 19Af.—LAW AND JUSTICE—COURTS OF LAW.—Criminal Courts.

SUMMARY.	Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.		Accounts, 8 months, 1898–99.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
GENERAL ESTABLISHMENTS	5,38,744		5,32,084		5,49,839		5,51,649		3,48,469	
SUB-DIVISIONAL ESTABLISHMENTS	3,72,708		3,54,790		3,24,965		3,56,406		2,32,683	
HOSPITAL CHARGES	2,200		1,866		2,340		1,606		951	
CHARGES OF STATIONARY SUB-MAGISTRATES	2,09,958		2,14,160		2,03,096		2,09,930		1,40,560	
HILL TRACT AGENCY, ETC., ESTABLISHMENTS	76,700		81,800		71,160		76,138		56,606	
	12,00,310									
Deduct—For rounding	*410*									
TOTAL		11,99,900		11,84,700		11,51,400		11,95,729	7,79,269	

Numbers. 1898-99.	Numbers. 1899-1900.	DETAILS.									
		GENERAL ESTABLISHMENTS.									
Salaries—		*Add*—One-fifth Salary of Collectors, etc., transferred from "3.—Land Revenue, Charges of District Administration" (page 31)	2,74,785		2,67,640		2,75,778		2,83,461		1,76,224
1	1	Cantonment Magistrate (374–1–6 + 400)	9,289		9,290		9,289		12,029		6,193
1	1	Exchange Compensation Allowance	663		610		749		1,119		406
			2,84,737			2,77,540	2,85,816		...		
		Deduct—Probable Savings	*1,537*				*1,816*		...		1,01,319
Establishment—				2,83,200				2,84,000		2,96,609	
		Establishment of Collectors, etc.—*Add*—One-fifth Cost transferred from "3.—Land Revenue, Charges of District Administration" (page 33)	1,53,530		1,52,240		1,50,490		1,53,527		Six clerks on Rs. 10 each hitherto shown here are now transferred to Sub-Divisional establishments.
		Establishment of Cantonment and Sub-Magistrates—									
19	13	Clerks (45), (30), 10 (15), (12)	2,844		4,670		3,564		4,526		3,090
12	12	Servants (10), (8), 2 (7), 6 (6), 2 (5)	936				936				743
		Temporary Establishment	2,252		2,130		2,252		2,200		
		Famine Batta	...		...		...		29		
		Process Service Establishment	...		...		1,200		21		
			1,59,562			1,59,040	1,58,442		...		
		Deduct—Probable Savings	*1,062*				*1,442*		...		
				1,58,500				1,57,000		1,60,303	
Allowances—		*Add*—One-fifth Allowance of Collectors, etc., transferred from "3.—Land Revenue, Charges of District Administration" (page 33)	43,680		42,200		42,880		46,243		28,669
		Travelling Allowance of Cantonment Magistrates, etc.	185		...		365		...		34
		Travelling Allowance of Establishment	55		50		...		51		17,815
				43,920		42,250		43,245		46,294	281
Supplies and Services—		Diet and Road-money to Prosecutors and Witnesses	18,595		27,000		29,850		19,352		14
		Petty Works of Construction	3,975		2,000		5,164		2,977		12
		Fees for examining Corpses and Wounded Persons	81		20		120		9		147
		Conveyance of Corpses and Wounded Persons	62		40		560		47		634
		Conveyance of Property in Criminal Cases	238		260		1,097		263		250
		Rewards for apprehension of Offenders	1,080		1,000		2,105		1,422		11
		Civil and Criminal Lunatic Charges	283		300		900		278		...
		Food for Stolen Cattle	58		30		400		28		...
		Feeding of Orphan Children	42		...		50		...		784
		Destruction of Stray dogs	...		...		20		...		...
		Repair of Petroleum Test apparatus	...		...		30		...		7
		Rewards for saving Human life	20		...		20		...		...
		Charges for Copies of Judgments	1,265		1,200		2,300		1,251		182
		Fees to Interpreters	55		...		90		2		2
		Charges for Deserters	80		24		65		13		...
		Conveyance of Prisoners to Jail	100		...		40		...		...
		Chemical Examination Charges	395		370		320		332		
		Purchase of Stamp for prosecuting Witnesses in Sessions Cases	25		10		15		...		
		Remuneration to Copyists	...		...		380		88		977
		Fees for writing out arms licenses	200		...		...		...		
		Add—One-fifth of Elephant charges under General Establishment transferred from "3.—Land Revenue, Charges of District Administration" (page 34)	600		1,200		600		682		3,37,794
				27,154		33,454		44,126		26,744	
		Carried over		5,12,774		5,12,284		5,28,371		5,29,950	

DETAILED ACCOUNT No. 19Af.—LAW AND JUSTICE—COURTS OF LAW.—Criminal Courts—*contd.*

	GENERAL ESTABTS.—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	EXPLANATORY REMARKS.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward .		5,12,774		5,12,284		5,28,371		5,29,950	3,37,794	
Contingencies—	Purchase of European Articles each costing less than Rs. 5 .	29				40					
	Purchase of European Articles each costing not less than Rs. 5 .	40				30				111	
	Purchase of Country Articles each costing less than Rs. 50 .	856				955		376			
	Purchase of Country Articles each costing not less than Rs. 50 .	117				100				115	
	Purchase of Books . . .	71				70		1		183	
	Petty Repairs to Buildings . .	470				130		575		2	
	Repairs to Furniture . . .	73				335		1		...	
	Liveries and Clothing of Servants .	...				80		...		6	
	Peons' Belts and Badges . .	10				...		...		15	
	Carriage of Stationery and Records.	103				199		105		...	
	Cloth for Records . . .	25				35		3		...	
	Record-racks, Boards, etc. . .	10				15		...		5	
	Table-cloth	...				15		3		30	
	Office Scales and Weights . .	...				...		2		28	
	Hot and Cold Weather Charges .	56				148		83		...	
	Scavenging Expenses . . .	3				3		2		345	
	Postage Charges . . .	...				1,210		708		88	
	Telegraph Charges . . .	150				388		148		173	
	Rents, Rates and Taxes . .	253				286		249		115	
	Binding Charges . . .	105				172		32		10	
	Packing Charges . . .	16				9		2		26	
	Lighting Charges . . .	106				360		63		36	
	Petty Carriage and Cooly Charges .	78				167		54		59	
	Office Expenses	125				256		50		...	
	Landing and Shipping Charges .	...				...		3			
	Carriage of *post-mortem* apparatus to Calcutta and back for repair .	80				190					
	Burial of unclaimed dead bodies .	10				...					
	Plan of scene of offence . .	...				...				10	
	Rewards for Meritorious Service .	55				20		427		383	
	Magisterial Seals . . .	15				15					
	Cost of photographing certain erasures	20				20					
	Spirits for *post-mortem* Examination	250				...					
		3,126		3,000		5,248		2,887		8,935	
	Add—One-fifth of Contingencies under General Establishment transferred from "3.—Land Rev., Charges of District Administration." (page 34) . . .	16,844		16,800		16,220		18,812		...	
			19,970		19,800		21,468		21,699		
	Add—One-fifth of Plague Charges transferred from 3. Land Revenue Charges of District Administration—General Establishments (page 35).	6,000		...		...		...		3,48,469	
			6,000								
	TOTAL GENERAL ESTABTS.		5,38,744		5,32,084		5,49,839		5,51,649		
	SUB-DIVISIONAL ESTABLISHMENTS.										
Salaries—	*Add*—One-fifth of Tahsildars' and Deputy Tahsildars' salary transferred from "3.—Land Revenue, Charges of Dist. Admn." (page 35).	1,12,434		1,17,400		1,12,404		1,16,981		76,722	
			1,12,434		1,17,400		1,12,404		1,16,981		
Establishment—	Establishment of Bench Clerks 6 (10).	720		600		...		553		401	
	Temporary Establishment . .	...		80		...		1,810		23	
	Famine Batta . . .	...		...		...		15		...	
	Process Establishment . .	1,096		1,100		...		1,044		723	
	Add—One-fifth cost of Tahsildars' and Dy. Tahsildars' Establishment transferred from "3.—Land Rev., Charges of Dist. Admn." (page 36).	1,92,743		1,71,000		1,73,901		1,73,906		1,13,138	
			1,94,559		1,72,780		1,73,901		1,77,328		
Allowances—	Travelling allowances . .	20		10		...		30		5	
	Add—One-fifth of travelling allowances to Tahsildars and their establishments transferred from "3.—Land Revenue, Charges of District Administration" (page 37) .	23,400		22,800		23,600		23,047		15,217	
			23,420		22,810		23,600		23,077		
Supplies and Services—	Diet and Road-money to Prosecutors and Witnesses . . .	18,105		21,600		...		16,372		14,414	
	Fees for examining Corpses and Wounded Persons . . .	74		120		...		66		91	
	Conveyance of Corpses and Wounded Persons	666		780		...		748		581	
	Carried over .	18,845	3,30,413	22,500	3,12,990		3,09,905	17,186	3,17,386	2,21,315	

DETAILED ACCOUNT No. 19Af.—LAW AND JUSTICE—COURTS OF LAW.—Criminal Courts—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	SUB-DIVISIONAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	EXPLANATORY REMARKS.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Brought forward	18,845	3,30,413	22,500	3,12,990		3,09,905	17,186	3,17,386	2,21,315	
Supplies and Services—cont.			Conveyance of Property in Criminal Cases	1,052		1,100				1,170		702	
			Rewards for the apprehension of offenders	420		150				413		89	
			Civil and Criminal Lunatic Charges.	297		200				220		131	
			Food for Stolen Cattle	220		250				381		152	
			Charges for Copies of Judgments, etc.	1,405		1,400				1,586		1,070	
			Petty Works of Construction	2,078		160				1,005		5	
			Chemical Examination Charges	300		300				235		250	
			Diet of Wounded Persons	...		...				4		...	
			Fees to Interpreters	25		40				23		28	
			Remuneration to Copyists and Examiners	...		...				4			
					24,642		26,100				22,227		
Contingencies—			Purchase of European articles each costing less than Rs. 5	21						4		83	
			Cost of Stationery	...								3	
			Postage Charges	...								280	
			Lighting Charges	180						6		91	
			Repairs to Furniture	56						247		2	
			Cloth for Records	3						170		1	
			Carriage of Stationery and Records.	81						24		13	
			Purchase of Country articles each costing less than Rs. 50	200						5		...	
			Hot and Cold Weather Charges	52						44		13	
			Petty Repairs to Buildings	215						159		144	
			Petty Carriage and Cooly Charges.	38						20		24	
			Scavengering Expenses	...						173		4	
			Landing and Shipping Charges	31						43		...	
			Telegraph Charges	85						7		...	
			Rents, Rates and Taxes	16						25		75	
			Office Expenses	93						63		5	
			Packing Charges	4						11		11	
			Purchase of Books	65						23		2	
			Liveries and Clothing of Servants	80						5		124	
			Peons' Belts and Badges	20						124		17	
			Binding Charges	115						4			
			Destruction of Stray dogs	20						96			
					1,375		1,300				1,249		
			Add—One-fifth of Contingencies under Sub-Divisional Establishment transferred from "3.—Land Revenue, Charges of District Administration" (page 38)	15,788		14,400						8,049	
					15,788		14,400		15,060		15,544		
			Add—One-fifth of Plague Charges transferred from "3. Land Revenue Charges of District Administration—Sub-Divisional Establishments" (page 38)	490							15,544		
					490							2,32,683	
			TOTAL SUB-DIVISIONAL ESTABLISHMENTS		3,72,708		3,54,790		3,24,965		3,56,406		
			HOSPITAL CHARGES.										
			Add—One-fifth of the Hospital Charges transferred from "3.—Land Revenue, Charges of District Administration" (page 40).	2,200		1,866						951	
					2,200		1,866		2,340		1,606		
			TOTAL HOSPITAL CHARGES		2,200		1,866		2,340		1,606	951	
			CHARGES OF STATIONARY SUB-MAGISTRATES.										
Establishment—	120	120	Stationary Sub-Magistrates 34 (120), 86 (100)	1,52,160		1,58,000		1,52,160				1,04,361	
	240	240	Clerks 120 (20), 120 (15)	50,400				50,340				51,380	
	362	361	Servants 120 (7), 240 (6), (5)	27,420		77,500		27,480		1,57,389		13	
			Famine Batta	...		20		...		75,779		128	
			Temporary Establishment	...		250		1,524		537			
					2,29,980		2,35,770		2,31,504		2,33,705	2,002	
Allowances—			Travelling Allowances	2,830		3,000		3,320		2,815		12,007	
					2,830		3,000		3,320		2,815	301	
Supplies and Services—			Diet and Road-money to Prosecutors and Witnesses	16,700		18,000		11,285		12,948		587	
			Conveyance of Corpses and Wounded Persons	555		500		485		540		180	
			Conveyance of Property in Criminal Cases	890		870		745		822		13	
			Food for Stolen Cattle	265		250		285		210		77	The estimate for next year provides for the construction of five dead-houses in Kurnool.
			Civil and Criminal Lunatic Charges.	86		30		167		72		77	
			Petty Works of Construction	1,710		500		...		421			
			Fees for examining Corpses and Wounded Persons	155		100		145		67		1,71,126	
			Carried over	20,361	2,32,810	20,250	2,38,770	13,112	2,34,824				

DETAILED ACCOUNT No. 19Af.—LAW AND JUSTICE—COURTS OF LAW.—Criminal Courts—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	CHARGES OF STATIONARY SUB-MAGISTRATES—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	EXPLANATORY REMARKS.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Brought forward	20,361	2,32,810	20,250	2,38,770	13,112	2,34,824	15,080	2,36,520	1,71,126	
Supplies and Services—contd.			Fees for Medical Officer attending at infliction of corporal punishment	40		...		50		...		...	
			Post-mortem Examination Charges.	60		...		20		...		...	
			Charges for Copies of Judgments	2,090		1,900		1,205		1,904		1,288	
			Chemical Examination Charges	90		70		120		76		43	
			Fees to Interpreters	40		10		30		6		10	
			Petty Repairs to Buildings	92		10		...		4		4	
			Remuneration to Copyists	...		...		2,100		1,676		— 165	
			Reward for apprehension of Offenders	65		10		90		10		5	
			Chargers for Deserters	5		10		...		...		4	
					22,843		22,260		16,727		18,756		
Contingencies—			Purchase of European Articles each costing less than Rs. 5	96				80					
			Purchase of European Articles each costing not less than Rs. 5	200				188		1,673		535	
			Purchase of Country Articles each costing less than Rs. 50	1,823				2,205					
			Purchase of Country Articles each costing not less than Rs. 50	115				115				1	
			Purchase of Books	33				22				96	
			Repairs to Furniture	239				374		6		11	
			Peons' Belts and Badges	85				79		116		332	
			Carriage of Stationery and Records.	502				507		9		52	
			Cloth for Records	237				243		483		20	
			Record-racks, Boards, etc.	170				122		155		1	
			Rattan Mats and Blinds	25				45		22		30	
			Table Cloth	134				85		1		...	
			Cost of Stationery	...				...		41		...	
			Office Scales and Weights	40				45		...		367	
			Hot and Cold Weather Charges	400				636		234		...	
			Sweepers' Allowances	20				10		6		422	
			Postage Charges	...				1,200		1,791		159	
			Telegraph Charges	200				275		226		305	
			Rents, Rates and Taxes	557				440		465		81	
			Binding Charges	230				395		232		2	
			Packing Charges	27				40		4		532	
			Lighting Charges	885				1,045		856		44	
			Petty Carriage and Cooly Charges.	158				60		107		176	
			Office Expenses	461				535		427		...	
			Work Bills	...				10		...		...	
			Charges in connection with Unclaimed Property	10				10		...		...	
			Cleaning Charges	...				50		...		219	
			Miscellaneous	...				...		282			
					6,647		6,670		8,816		7,136		
			FULL CHARGE OF STATIONARY SUB-MAGISTRATES		2,62,300		2,67,700		2,60,367		2,62,412	1,75,700	
			Deduct—One-fifth Charges debitable to 3. Land Revenue (p. 35)		*52,460*		*53,540*		*52,073*		*52,482*	*35,140*	
			(NET FOUR-FIFTHS) CHARGES OF STATIONARY SUB-MAGISTRATES		2,09,840		2,14,160		2,08,294		2,09,930		
			Deduct—Probable Savings		*1,802*		...		*5,198*		...	1,40,560	
			TOTAL		2,08,038		2,14,160		2,03,096		2,09,930		
			PLAGUE CHARGES.										
Establishment—	...	1	Special Sub-Magistrate (100)	1,200								...	
	...	1	Clerk (25)	300		...		...		...		...	
	...	1	Servant (6)	72		...		...		...		...	
					1,572								
Allowances—			Travelling Allowances	380									
					380								
Contingencies—			Postage Charges	205								...	
			Office Expenses	155		...		...		...		...	
			Miscellaneous	88		...		...		...		...	
					448	...		...		...			
			TOTAL		2,400		...		...		...	...	
			Deduct—One-fifth Charges, debitable to 3. Land Revenue (p. 38)		480								
			Net four-fifths		1,920		...		...		...	...	
			TOTAL CHARGES OF STATIONARY SUB-MAGISTRATES		2,09,958		2,14,160		2,03,096		2,09,930	1,40,560	

Detailed Account No. 19Af.—LAW AND JUSTICE—COURTS OF LAW.—Criminal Courts—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	HILL TRACT AGENCY, ETC., ESTTS.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	Explanatory Remarks.
Salaries—													
	2	2	Special Assistant Agents at Ganjám and Vizagapatam (768⅓)[4]	17,702		25,400		17,702		17,503		18,434	The increase in the Revised Estimate is due to the extra expenditure entailed by the grant of three months' privilege leave to Mr. L. T. Harris, I.C.S., of Vizagapatam.
	2	2	Exchange Compensation Allowance	1,264		1,640		1,428		1,588		1,175	
			Add—For rounding	18,966 34		27,040 ...		19,130 370		19,091		19,609	
			Deduct—One-fifth transferred to "3.—Land Revenue, Charges of District Administn." (page 31)	19,000 *3,800*		27,040 *5,408*		19,500 *3,900*		*3,818*		*3,921*	
	9	9	Sub-Magistrates (250), 4 (200), 4 (150)	15,200		21,632		15,600		15,273		15,688	
	3	3	Sub-Magistrates (120)	19,800 4,320		20,670		19,800 4,320		23,122		14,142	
			Deduct—Probable Savings	24,120 *1,020*		20,670 ...		24,120 *1,020*				2,828	
			Deduct—One-fifth transferred to "3.—Land Revenue, Charges of District Administn." (page 35)	23,100 *4,620*		20,670 *4,134*		23,100 *4,620*		23,122 *4,624*		11,314	
Establishment (Special Assistant Agents)—	8	7	Clerks 2 (70), (45), 2 (40), (35), (20)	18,480	33,680	16,536	38,168	18,480	34,080	18,498	33,771	3,057	
	18	11	Servants (12), 2 (10), 6 (8), (7), (6)	3,840				4,200		4,475			
	2	2	Process Service Establishment 2 (7). Famine Batta	1,116 168 ...				1,620 168 ...		98		*611*	
			Deduct—Probable Savings	5,124 *124*				5,988 *188*		4,573		2,446	
			Deduct—One-fifth transferred to "3.—Land Revenue, Charges of District Administn." (page 33)	5,000 *1,000*		4,500 *900*		5,800 *1,160*		*915*		6,763	
Establishment (Sub-Magistrates)—	24	24	Clerks 5 (30), 10 (25), 7 (20), 2 (15).	4,000		3,600		4,640		3,658		2,189 *	* Local allowance.
	4	4	Shroffs 3 (15), (13)	6,840				6,540				576	
	60	60	Servants 2 (15), 4 (12), 3 (10), 3 (8), 20 (7), 10 (6), 12 (5), (2½), 4 (2), (1½)	696				696		11,214		9,528	
			Famine Batta	4,848				4,740					
			Temporary Establishment (30), 7 (6)	... 864				...		375		*1,906*	
			Deduct—Probable Savings	13,248 *748*				11,976 *1,476*		499		7,622	
			Deduct—One-fifth transferred to "3.—Land Revenue, Charges of District Administn." (page 36)	12,500 *2,500*		14,400 *2,880*		10,500 *2,100*		12,088 *2,418*		3,803 954	
Allowances (Special Assistant Agent)—			Travelling Allowance of Officers	10,000		11,520		8,400		9,670		4,757	
			Travelling Allowance of Establishment	4,000 1,200	14,000	4,600 1,400	15,120	8,700 ...	13,040	3,952 1,189	13,328	*951*	
			Deduct—One-fifth transferred to "3.—Land Revenue, Charges of District Administn." (page 33)	5,200 *1,040*		6,000 *1,200*		8,700 *1,740*		5,141 *1,028*		3,806	
Allowances (Sub-Magistrate)—			Travelling Allowance of Officers	3,000	4,160	3,000	4,800		6,960	3,357	4,113	2,173 571	
			Travelling Allowance of Establishment	1,000		800				959		2,744	
			Deduct—One-fifth transferred to "3.—Land Revenue, Charges of District Administn." (page 37)	4,000 *800*		3,800 *760*				4,316 *863*		*549*	
			Carried over		3,200 55,040		3,040 61,128		54,080		3,453 54,665	2,195 43,071	

DETAILED ACCOUNT No. 19Af.—LAW AND JUSTICE—COURTS OF LAW.—Criminal Courts—*contd.*

	HILL TRACT AGENCY, ETC., ESTABLISHMENTS—*contd.*	Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.		Accounts, 8 months, 1898–99.	EXPLANATORY REMARKS.
	Brought forward	Rs.	Rs. 55,040	Rs.	Rs. 61,128	Rs.	Rs. 54,080	Rs.	Rs. 54,665	Rs. 43,071	
Supplies and Services—Special Assistant Agents—	Diet and Road-money to Prosecutors and Witnesses	2,000		3,200		3,225		2,062		2,232	
	Diet and Road-money to accused Persons	...		10,000		8,000		11,831		...	
	Elephant Charges	8,500		200		295		229		6,661	
	Presents to Khond Chiefs, etc.	295		...		5		...		110	
	Food for Stolen Cattle	5		10		40		25		... 2	
	Conveyance of Property in Criminal Cases	40		...		10		...		...	
	Civil and Criminal Lunatic Charges	10		...		35		...		...	
	Conveyance of Corpses and Wounded Persons.	...		10		30		22		1	
	Charges for Copies of Judgments	30		10		50		...		10	
	Rewards for Apprehension of Offenders	50		70		70		23		65	
	Fees to Interpreters	70				11,760		14,202		9,081	
						60					
	Deduct—For rounding										
		11,000		13,500		11,700					
	Deduct—One-fifth transferred to "3.—Land Revenue, Charges of District Administration" (p. 34)	*2,200*	8,800	*2,700*	10,800	*2,340*	9,360	*2,840*	11,362	*1,816*	
										7,265	
Supplies and Services—Sub-Magistrates.	Diet and Road-money to Prosecutors and Witnesses	1,425		2,800		...		2,417		1,703	
	Food for Stolen Cattle	...		10		...		4		7	
	Conveyance of Corpses and Wounded Persons.	35		30		...		28		17	
	Conveyance of Property in Criminal Cases	40		50		...		44		37	
	Charges for Copies of Judgments	...		10		...		1		5	
	Rewards for Apprehension of Offenders	...		60		...		...		45	
		1,500						2,494		1,814	
		1,500		2,960				...		...	
	Deduct—One-fifth transferred to "3.—Land Revenue, Charges of District Administration" (p. 37)	*300*	1,200	*592*	2,368		...	*498*	1,996	*363*	
										1,451	
Contingencies—Special Assistant Agents—	Purchase of European Articles each costing less than Rs. 5	...				...		...			
	Purchase of European Articles each costing not less than Rs. 5	...				...		...		508	
	Purchase of Country Articles each costing less than Rs. 50	400				520		407			
	Purchase of Country Articles each costing not less than Rs. 50	...				30		...		...	
	Repairs to Furniture	90				70		105		55	
	Liveries and Clothing of Servants	1,427				1,362		1,470		1,307	
	Peons' Belts and Badges	10				20		4		16	
	Carriage of Stationery and Records	1,000				1,900		1,027		708	
	Cloth for Records	30				40		26		8.	
	Advertisements	...				25		...			
	Cooly to Tent Lascars	156				180		...		2,189 *	
	Tour Expenses and Hill Journey Charges	...				...		...			
	Hot and Cold Weather Charges	20				20		...		576	
	Sweepers' Allowances	...				500		...			
	Record Racks and Boards	...				...		...		9,528	
	Table Cloth	...				...		...			
	Telegraph Charges	162				62		...			
	Rents, Rates and Taxes	15				15		...			
	Binding Charges	55				30		...			
	Lighting Charges	85				285		...		*1,906*	
	Petty Carriage and Cooly Charges	100				20		...			
	Office Expenses	30				71		...		7,622	
	Landing and Shipping Charges	5				...		...			
	Packing Charges	...				...		...		3,803	
	Miscellaneous	15				...		...		954	
		3,500								4,757	
		3,500		4,500		5,150				*951*	
	Deduct—One-fifth transferred to "3.—Land Revenue, Charges of District Administration" (p. 34)	*700*	2,800	*900*	3,600	*1,030*	4,120			3,806	
										2,173	
Contingencies—Sub-Magistrates.	Repairs to Furniture	40								571	
	Liveries and Clothing of Servants	100								2,744	
	Carriage of Stationery and Records	900									
	Cloth for Records	20								*549*	
	Sweepers' Allowances	750								2,195	
	Carried over	1,810	67,840		77,896		67,5		0	43,071	

Detailed Account No. 19Af.—LAW AND JUSTICE—COURTS OF LAW.—Criminal Courts—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	HILL TRACT AGENCY, ETC., ESTABLISHMENTS—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies—Sub-Magistrates—cont.			Brought forward	1,810	67,840		77,896		67,560	1,824	70,854
			Binding Charges	20						8	
			Lighting Charges	200						233	
			Petty Carriage and Cooly Charges	100						208	
			Telegraph Charges	70						306	
			Office Expenses	100						105	
			Miscellaneous	...						40	
			Cost of Stationery	...						4	
			Deduct—One-fifth transferred to "3.—Land Revenue, Charges of District Administration" (p. 38)	2,300		2,700				2,728	
				460		*540*					
					1,840		2,160		...	*546*	2,182
Establishment—			HOSPITAL CHARGES.								
	1	...	Apothecary (125)	...							
	2	3	Hospital Assistants (55)								
	2	2	Charge Allowance Rs. 10 each	1,980				1,500			
			Maliah and Plain Allowance for 8 months for 1 Hospital Assistant at Rs. 15	240				1,320		...	
								240		1,691	
Allowances—			House Rent Allowance	120						102	
			Travelling Allowance of Hospital Assistant	...				120			
Supplies and Services—			Medical Charges	500				...		58	
			Bedding and Clothing	5,935				500		...	
			Famine Batta	...				1,550		492	
				...				...		2,066	
			Deduct—Probable Savings	8,775				...		33	
								5,230		35	
			Deduct—One-fifth transferred to "3.—Land Revenue, Charges of District Administn." (p. 40)	8,775		2,180		*730*		3,877	
				1,755		*436*		4,500			
					7,020		1,744	*900*		775	
			TOTAL HILL TRACT AGENCY, ETC., ESTABLISHMENTS		76,700		81,800		71,160		76,138

Detailed Account No. 19Ag.—LAW AND JUSTICE—COURTS OF LAW.—Pleadership Examination Charges.

PROVINCIAL.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Actuals, 1897-98.
	Rs.	Rs.	Rs.	Rs.
Secretary	324			324
Remuneration to Examiners	3,750			3,027
Remuneration to Superintendents and Clerks	400		4,500	392
Cost of Stationery	10			7
Extra Coolies and Peons	40			42
Miscellaneous	76			64
TOTAL	4,600	4,200	4,500	3,856

Detailed Account No. 19Ah.—LAW AND JUSTICE—COURTS OF LAW.—Refunds.

PROVINCIAL.	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds { Judicial	1,350				2,100		706	
Refunds { Magisterial	92,150				94,900		92,294	
Fines under Sections 3 to 5 of the Towns Nuisance Act	500				...		488	
TOTAL		94,000		90,000		97,000		93,488
		94,000				97,000		93,488

Accounts, 8 months, 1898-99.	EXPLANATORY REMARKS.
Rs.	
54,151	
1,019	
22	
135	
231	
73	
47	
...	
1,527	
365	
1,222	
...	
680	
68	
...	
46	
318	
435	
1,541	
398	
1,233	
56,606	
...	
3,997	
200	
...	
...	
...	
4,197	
284	
57,847	
...	
58,111	

19B.—LAW AND JUSTICE—JAILS.*

	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts, 8 months, 1898-99.	Explanatory Remarks.
Provincial.		Rs.	Rs.	Rs.	Rs.	Rs.	
Jails	19Ba	7,91,000	8,67,900	7,49,000	8,62,699	5,43,260	
Jail Manufactures	19Bb	3,67,000	3,50,000	3,40,000	2,94,774	2,30,265	
Refunds	...	...	100	...	200	50	
TOTAL	...	11,58,000	12,18,000	10,89,000	11,57,673	7,73,575	

* The expenditure is controlled by the Inspector-General of Prisons except "Charges for Police Custody" which are controlled by the High Court.

Detailed Account No. 19Ba.—LAW AND JUSTICE—JAILS.—Jails.

Summary.	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SUPERINTENDENCE	39,700	39,700	37,000	37,000	38,691	38,691	40,065	40,065	23,376
ESTABLISHMENT	2,62,230		2,49,600		2,55,281		2,45,824		1,67,796
DIETARY CHARGES	3,12,656		3,68,400		2,76,200		3,56,373		2,12,675
HOSPITAL CHARGES	24,200		25,200		22,500		30,057		15,989
CLOTHING AND BEDDING OF PRISONERS	22,500		24,300		21,600		24,982		14,049
SANITATION CHARGES	8,100		9,700		7,628		16,337		6,980
CHARGES FOR MOVING PRISONERS	30,000		36,900		24,300		36,937		25,407
MISCELLANEOUS SERVICES AND SUPPLIES	26,000		28,200		38,100		29,958		18,315
TRAVELLING ALLOWANCES, ETC.	3,700		4,700		3,200		4,095		3,283
CONTINGENT CHARGES	6,900		7,100		6,800		6,721		5,609
EXTRAORDINARY CHARGES FOR LIVE STOCK AND TOOLS AND PLANT	6,014		7,600		3,100		8,548		5,851
PETTY CONSTRUCTION AND REPAIRS	32,000		55,000		31,600		46,600		35,234
CHARGES FOR POLICE CUSTODY	17,000		14,200		20,000		16,202		8,696
		7,51,300		8,30,900		7,10,309		8,22,634	5,43,260
TOTAL		7,91,000		8,67,900		7,49,000		8,62,699	

Abstract.

RE-DISTRIBUTION OF THE ABOVE BY JAILS—									
Superintendence	39,700		37,000		38,691		40,065		23,376
Presidency Jails	92,017		1,08,120		93,416		1,10,714		63,288
Central Jails	3,49,759		3,73,450		3,36,961		3,70,288		2,40,043
District Jails	1,81,994		2,14,230		1,69,139		2,05,914		1,28,291
Subsidiary Jails	1,10,530		1,20,900		90,793		1,19,516		79,566
Lock-ups	17,000		14,200		20,000		16,202		8,696
		7,91,000		8,67,900		7,49,000		8,62,699	5,43,260

	Numbers 1898-99.	Numbers 1899-1900.	Details.							
			SUPERINTENDENCE.							
Salaries—	1	1	Inspector-General (1,833⅓)[4]	21,120		21,120		21,120		21,120		14,080
	1	1	Exchange Compensation Allowance[4]	1,509		1,400		1,703		1,945		923
					22,629		22,520		22,823		23,065	15,003
Establishment—	1	1	Clerk (175—10—225)	2,760				2,580				6,453
	1	1	Do. (100—5—125)	1,500				1,440				
	2	2	Clerks (100), (70)	2,040				2,040		9,378		
	8	10	Do. 2 (50), 2 (40), 2 (35), (30), 2 (25), (20)	4,200				3,660				...
	7	7	Clerk (Temporary)	...				...		75		565
			Servants (16), 2 (12), (11), (10), (9), (3)	876				876		856		7,018
					11,316		10,600		10,596		10,309	
Allowances—			Travelling Allowance of Gazetted Establishment	2,300		1,300		2,150		2,690		413
			Travelling Allowance of Non-Gazetted Establishment	1,670		1,200		1,500		1,774		302
					3,970		2,500		3,650		4,464	715
			Carried over		37,915		35,620		37,069		37,838	22,736

DETAILED ACCOUNT No. 19Ba.—LAW AND JUSTICE—JAILS.—Jails—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	Explanatory Remarks.
			SUPERINTENDENCE—*contd.*										
			Brought forward		37,915		35,620		37,069		37,838	22,736	
Contingencies—			Purchase of European Articles each costing less than Rs. 5	10				10				13	
			Purchase of European Articles each costing not less than Rs. 5	15				20					
			Purchase of Country Articles each costing less than Rs. 50	50				50				16	
			Purchase of Books	5				5				5	
			Purchase of Periodicals	60				60				72	
			Repairs to Furniture	10				10		500		5	
			Clothing of Servants	72				72				69	
			Peons' Belts and Badges	5				5				...	
			Carriage of Stationery and Records.	300				250				...	
			Record-racks, Boards, etc.	10				15				5	
			Blinds	5				5				337	
			Cold Weather Charges	23				15				93	
			Postage Charges	900				775		784		14	
			Telegraph Charges	270				270		840		...	
			Binding Charges	25				30		25		1	
			Packing Charges	...				...		1		2	
			Lighting Charges	10				10		6		3	
			Petty Carriage and Cooly Charges.	10				10		6			
			Office Expenses	5				10		5		...	
			Rent for bungalow for office purposes (on tour)	...				...		41		4	
			Miscellaneous	...				...		19		640	The actuals of 1897–98 were abnormally high owing to the great number of telegrams sent in connection with Jubilee releases.
			TOTAL SUPERINTENDENCE		1,785		1,380		1,622		2,227	23,376	
					39,700		37,000		38,691		40,065		
			ESTABLISHMENT.										
			SUPERINTENDENTS, JAILORS, ETC.										
Presidency Jails—	1	1	Superintendent (600)	7,200		7,200		7,200		7,200		4,800	
	3	3	House-rent Allowance (125)	1,500		1,500		1,500		1,500		1,000	
	1	1	Jailors * (150–10–200), * (75) (20)	2,940				2,940					
	6	6	Deputy Jailor * (75)	900				660				3,661	
			Assistant Jailors { 1 (40–2–50), 1 (35–1–40), 3 (25–1–30), 1 (14)	600		5,700		600		5,774			
				480				468					
				960				936					
			House-rent Allowance to Jailor, Criminal Leper Ward	168				168				64	
				96				96		95		9,525	
Central Jails—	4	4	Superintendents * { 1 (700–50–950), 3 (600–50–850)	9,000	14,844	100	14,500		14,568		14,569		
	2	2	Do. * { (550–30–700), (450–30–600)	30,600								35,005	
			Allowance to Surgeons for General Charge	7,800		52,000		38,400		51,640		35	
				5,400				15,600					
	6	6	Jailors * { 1 (200–10–250), 2 (150–10–200), 3 (125–5–150)	...				...		...			
				2,880		50				...			
	6	6	Deputy Jailors * (75)	3,840						831		16,962	
				4,620				2,760					
	24	24	Assistant Jailors { 6 (40–2–50), 6 (35–1–40), 12 (25–1–30)	5,400				4,200					
				3,408		25,400		4,680					
	7	8	Exchange Compensation Allowance	2,784				4,620		25,227		1,457	
				3,924				3,480					
				3,947				2,832					
			Deduct—Probable Savings			2,200		3,960				53,459	
								4,422		3,262			
District Jails—	3	3	Superintendents * (350–20–450)	15,000	83,603			84,954				6,300	
	6	6	Allowance to Surgeons for General Charges 3 (100), 2 (75), (50)			2,000	79,650	492	84,462		80,960	5,001	
	10	10	Jailors * { 3 (100–5–125), 7 (75–5–100)					14,280		8,311		11,201	
				6,050		7,600							
	21	21	Assistant Jailors { †10 (35–1–40), ‡ 8 (25–1–30), 3 (20–1–25)	3,720				4,800					
				7,395				4,140		5,916			
				4,727		21,300		7,500					
			House-rent Allowance to Assistant Jailors	2,665				4,704				136	Eight months' actuals are wrong and will be corrected.
	2	1	Exchange Compensation Allowance	732				2,676		19,149		5	
								744				25,543	
Subsidiary Jails—	...	1	Superintendent (25)	72		72						...	
	4	5	Jailors (50), (30), (20), (12), (8)	86	40,447	8		72				750	
	...	1	Assistant Jailor (15)	300			37,980	155		68			
				1,440					39,071	158	33,602	750	
			TOTAL SUPERINTENDENTS, JAILORS, ETC.	180	1,920			720		...			
					1,40,814		1,370	...		711		89,277	The short expenditure according to the Revised Estimate is consequent on the absence of permanent officer on leave out of India and to the full sanctioned scale not having been entertained.
			Carried over		1,40,814		1,33,500		720	...	711	89,277	
							1,33,500		1,38,821		1,29,842		
									1,38,821		1,29,842		

* Provided with free quarters. † One gets Rs. 45. ‡ Seven are provided with free quarters; one receives house-rent allowance.

Detailed Account No. 19Ba.—LAW AND JUSTICE—JAILS.—Jails—*contd.*

	Number. 1898-99.	Number. 1899-1900.	ESTABLISHMENT—*contd.*	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	Explanatory Remarks.
			Brought forward		1,40,814		1,33,500		1,38,821		1,29,842	89,277	
			ii. Medical Establishment.										
Presidency Jails—	3	3	‡ Hospital Assistants (75) *	2,700				2,340					
	1	1	Ward Cooly (5½)	63				63				1,569	
			Deduct—Moiety of Pay and Allowance of one Hospital Assistant and Ward Cooly transferred to "24. Medical" (page 152)	*481*				*422*		2,227			
			Add—House-rent Allowance of one Hospital Assistant attached to Civil Jail	48				50		31		1,569	
Central Jails—	4	4	Allowance to Surgeons for Medical Charge (100)	4,800	2,330	4,900	2,300	4,800	2,031	4,283	2,258	3,698	
	12	12	† Hospital Assistants 5 (65) ‖, 2 (45) ‖, 5 (35) ‖	7,080	11,880	7,600	12,500	7,680	12,480	7,669	11,952	5,240	
												8,938	
District Jails—			Allowance to Surgeon for Medical Charge (Cuddalore District Jail) (75)	...		100		...		300		97	
			Charge Allowance to Civil Apothecary, Russellkonda	120				120		114		3,672	
	9	9	† Hospital Assistants 3 (65) ‖, (55) §, 5 (35) ‖	5,135		5,600		5,328		5,110			
			House-rent Allowance	...		...		30		...		3,769	
Subsidiary Jails—	1	1	Hospital Assistant (25)	300	5,255	300	5,700	300	5,778	300	5,524	193	
			House-rent Allowance	...		...		60		...			
					300		300		360		300	14,469	
			Total Medical Establishment		19,765		20,800		20,649		20,034		
			iii. Warder Establishment.										
Presidency Jails—	70	70	Warders (50), 2 (40), (30), 4 (15), 4 (12), 4 (10), 7 (9), 16 (8), 30 (7), (8)	8,604		8,600		8,412		8,162		5,946	
			Compensation in lieu of quarters	1,008		1,000		996		909		674	
			Exchange Compensation Allowance (Chief Warder)	43		...		...		2		6,620	
Central Jails—	389	401	† Warders 4 (40), 2 (35), 4 (25), 6 (20), 24 (15), 16 (12), 22 (10), 35 (9), 95 (8), 188 (7), 5 (8)	43,836	9,655	42,000	9,600	41,592	9,408	40,447	9,073	28,489	
			Famine Batta	...		300		...		494		287	
			Exchange Compensation Allowance (Chief Warder)	...		...		...		31		...	
District Jails—	234	238	† Warders 26 (15), 10 (12), 8 (10), 26 (9), 56 (8), 104 (7), (15-1-20), (12-1-15), 6 (8)	24,984	43,836	28,500	42,300	23,100	41,592	22,263	40,994	28,776	
			Add—Amount to arrive at the budget figure	133		...		...		...		18,702	
			Famine Batta	...		...		...		590		...	
Subsidiary Jails—	112	128	Warders (12), 6 (10), 6 (9), 7 (8), 9 (7), 99 (6)	10,068	25,117	8,600	28,500	8,508	23,100	8,505	22,853	18,702	
			Famine Batta	...		...		...		507		5,736	
					10,068		8,600		8,508		9,012	1	
Presidency Jails—	4	4	Warders, Temporary (10), 3 (7) throughout the year.	372								5,737	
Central Jails—	24	28	Do. do. 7 (10), 21 (7) Famine Batta	2,604	372	372	372	372	372	203	203	...	
				...				2,232		3,419			
District Jails—	40	36	Warders, Tempy. 9 (10), 27 (7) Famine Batta	3,348	2,604	(a)		...	2,232	17	3,436		
				...				3,720		3,257			
			Total Warder Establishment.		3,348			...		133			
			iv. Menial and other Estabts.		95,000		89,000		88,932		88,961		
Presidency Jails—	7	7	Messengers, etc., (8), 2 (6), 2 (5), 2 (2½)	420								599	
	1	1	† Matron (30-2-50)	456				420		823		327	
Central Jails—	2	2	† Matrons (2), (20-2-30)	576	876		900	432	852		823		
District Jails—			History Ticket Clerks, Temporary		576		500	912	912	899	899	...	
Subsidiary Jails—	137	141	Sweepers and Toties 5 (5), 2 (4½), 67 (4), 2 (3½), 16 (3), 3 (2½), 22 (2), (1½), (1¼), 22 (1)	...				...		100	100	3,289	
				5,199								4,215	
			Total Menial and other Estabts.		5,199		4,900	5,115	5,115	5,165	5,165	1,67,796	
			TOTAL ESTABLISHMENT		6,651		6,300		6,879		6,987		
					2,62,230		2,49,600		2,55,281		2,45,824		

(a) Included under Permanent establishment.

The increase in the estimate for next year is due to the strengthening of the Warder establishments.

* Includes Charge Allowance of Rs. 10, and Presidency Allowance of Rs. 10.
‡ Provided with free quarters.
† Two are provided with free quarters; one receives House-rent Allowance.
§ Includes Charge Allowance of Rs. 10 and Local Allowance of Rs. 10.
‖ Includes Charge Allowance of Rs. 10.

DETAILED ACCOUNT No. 19Ba.—LAW AND JUSTICE—JAILS.—Jails—*contd.*

		Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.		Accounts, 8 months, 1898–99.	Explanatory Remarks.
	DIETARY CHARGES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Presidency Jails—	Rations (870 Prisoners)	24,180				25,500				10,573	
	Miscellaneous Dietary Charges	200				200		34,027			
	Garden and Agricultural Expenses	20				30					
			24,400		33,000		25,730		34,027		
Central Jails—	Rations (5,240 Prisoners)	1,44,580				1,26,345				98,745	
	Miscellaneous Dietary Charges	700				700					
	Garden and Agricultural Expenses	1,500				700		1,47,916		49,376	
	Proportion of Dairy Expenses	20				15				53,981	
			1,46,800		1,58,000		1,27,760		1,47,916	2,12,675	The excess in the Revised Estimate is due partly to an increase in jail population and partly to the high prices for food-grains. The actuals of the first 8 months of the current year are about Rs. 12,000 in excess of those of the corresponding months of last year in which the total expenditure did not fall short of Rs. 3,56,000. The Budget Estimate for next year is based on a consideration of the prevalence of plague in Bangalore, the chief ragi market, and in the Maisur Province.
District Jails—	Rations (2,650 Prisoners)	68,290				60,680					
	Miscellaneous Dietary Charges	500				500					
	Garden and Agricultural Expenses	300				300		94,517			
	Proportion of Dairy Expenses	10				...					
			69,100		95,400		61,480		94,517		
Subsidiary Jails—	Rations (2,010 Prisoners)	71,356				60,230					
	Miscellaneous Dietary Charges	1,000				1,000		79,913			
			72,356		82,000		61,230		79,913		
	TOTAL DIETARY CHARGES		3,12,656		3,68,400		2,76,200		3,56,373		
	HOSPITAL CHARGES.										
Presidency Jails—	Sick Diet and Extras for Patients	1,500				1,600				2,455	
	Cost of Extra or Special Diet (Prisoners not in Hospital)	460				1,000		2,788		7,614	
	Medicines and Hospital Equipment	500				600				313	
			2,800		3,400		3,200		2,788		
Central Jails—	Sick Diet and Extras for Patients	6,400				6,450				4,873	
	Cost of Extra or Special Diet (Prisoners not in Hospital)	2,800				2,750		19,480		122	
	Medicines and Hospital Equipment	4,500				3,500					
	Proportion of Dairy Expenses	400				300		311			
			14,100		14,000		13,000		19,791		
District Jails—	Sick Diet and Extras for Patients	2,775				2,870				522	
	Cost of extra or special Diet (Prisoners not in Hospital)	700				750		6,282			
	Medicines and Hospital Equipment	2,900				2,000					
	Proportion of Dairy Expenses	25				30		16			
			6,400		7,000		5,650		6,298	15,989	The Budget has been raised in the Revised chiefly with reference to the actuals of the past and current years. The actuals of 1897–98 were very high chiefly in consequence of the outbreak of cholera in three of the Central Jails.
Subsidiary Jails—	Sick Diet and Extras for Patients	300				250				2,250	
	Cost of extra or special Diet (Prisoners not in Hospital)							1,180		6,673	
	Medicines and Hospital Equipment	600				400				4,067	
			900		800		650		1,180	1,059	
	TOTAL HOSPITAL CHARGES		24,200		25,200		22,500		30,057	14,049	
	CLOTHING AND BEDDING OF PRISONERS.										
	Presidency Jails (870 Prisoners)	2,300									
	Central Jails (5,240 ,,)	12,800		2,300		1,920		2,208			
	District Jails (2,650 ,,)	6,140		13,000		12,200		14,023			
	Subsidiary Jails (2,010 ,,)	1,260		7,400		6,360		6,641			
				1,600		1,120		2,110			
	TOTAL CLOTHING AND BEDDING OF PRISONERS		22,500		24,300		21,600		24,982	2,473	
	SANITATION CHARGES.										
Presidency Jails—	Conservancy, Washing and Purifying	250				350				2,104	The very heavy expenditure in 1897–98 was due to the encampment of prisoners owing to cholera in three Central Jails.
	Charges for Water-supply	2,000				2,000					
	Extraordinary Charges	400				300		2,122		784	
Central Jails—	Conservancy, Washing and Purifying	400	2,650		3,000		2,650		2,122		
	Charges for Water-supply	600				300				1,619	
	Extraordinary Charges	1,500				500		10,837			
District Jails—	Conservancy, Washing and Purifying	250	2,500		3,500	1,478	2,278		10,837	6,980	
	Charges for Water-supply	250				200					
	Extraordinary Charges	450				200		1,158			
Subsidiary Jails—	Conservancy, Washing and Purifying	2,000	950		1,000	400	800		1,158		
	Charges for Water-supply					1,650		2,220			
			2,000		2,200	250	1,900		2,220		
	TOTAL SANITATION CHARGES		8,100		9,700						

Detailed Account No. 19Ba.—LAW AND JUSTICE—JAILS.—Jails—*contd.*

		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
	CHARGES FOR MOVING PRISONERS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Presidency Jails—	Transfer Charges	13,500		19,000		11,000		20,109		1,3468	
	Transportation Charges	3,500		4,000		6,600		3,244		2,258	
			17,000		23,000		17,600		23,353	15,726	
Central Jails—	Transfer Charges	1,800		1,500		1,000		1,524		987	
	Transportation Charges	...		...		...		...		...	
			1,800		1,500		1,000		1,524	987	
District Jails—	Transfer Charges	1,500		1,400		950		1,342		950	
	Transportation Charges	...		...		...		...		...	
			1,500		1,400		950		1,342	950	
Subsidiary Jails—	Transfer Charges	9,700		11,000		4,750		10,718		7,744	The increase in Transfer Charges is due to the larger admissions of convicts consequent on bad season and high prices.
			9,700		11,000		4,750		10,718	7,744	
	TOTAL CHARGES FOR MOVING PRISONERS		30,000		36,900		24,300		36,937	25,407	
	MISCELLANEOUS SERVICES AND SUPPLIES.										
Presidency Jails—	Lighting	450		600		375		481		473	
	Disciplinary Charges	90		120		50		104		82	
	Uniform and Equipment of Warders	600		660		250		673		449	
	Rewards for Recapture and Service	270		310		300		502		182	
	Execution Charges	5		10		5		4		2	
	Other items	7,085		7,000		7,370		6,868		4,713	
			8,500		8,700		8,350		8,632	5,901	
Central Jails—	Lighting	1,600		1,000		1,500		2,119		636	
	Disciplinary Charges	220		300		200		239		139	
	Uniform and Equipment of Warders	4,000		4,000		3,860		4,023		2,287	
	Rewards for Recapture and Service	2,200		2,100		2,250		3,053		1,160	
	Execution Charges	45		50		50		46		34	
	Other items	635		550		500		758		348	
	Cost of Europe Stores	...		...		* 14,000		...		...	* This represents the cost of new weaving machinery for the Coimbatore Jail and will be debited to "Manufactures." Provision has been accordingly included under that head.
			8,700		8,000		22,360		10,238	4,604	
District Jails—	Lighting	1,000		1,000		1,000		898		753	
	Disciplinary Charges	230		200		200		220		139	
	Uniform and Equipment of Warders	2,100		2,400		900		2,164		1,651	
	Rewards for Recapture and Service	400		400		470		480		262	
	Execution Charges	50		50		70		35		33	
	Other items	220		260		150		235		231	
	Compensation for Land for Warders' Huts, Nellore District Jail	...		1,290		...		1,077		1,285	
			4,000		5,600		2,790		5,109	4,354	
Subsidiary Jails—	Lighting	4,000		4,300		4,000		4,474		2,693	
	Disciplinary Charges	200		400		75		305		182	
	Uniform and Equipment of Warders	100		160		65		49		108	
	Rewards for Recapture and Service	...		440		...		456		20	
	Other items	500		600		460		695		453	
			4,800		5,900		4,600		5,979	3,456	
	TOTAL MISCELLANEOUS SERVICES AND SUPPLIES		26,000		28,200		38,100		29,958	18,315	
	TRAVELLING ALLOWANCES, ETC.										
Presidency Jails—	Travelling Allowance of Non-Gazetted Establishment	600		1,200		700		741		916	
	Conveyance Allowance to Superintendent, Penitentiary, Madras (30)	360		360		360		360		240	
			960		1,560		1,060		1,101	1,156	
Central Jails—	Travelling Allowance of Gazetted Establishment	400		100		200		699		27	
	Travelling Allowance of Non-Gazetted Establishment	1,000		1,400		600		1,373		950	
			1,400		1,500		800		2,072	977	
District Jails—	Travelling Allowance of Gazetted Establishment	50		100		100		32		47	
	Travelling Allowance of Non-Gazetted Establishment	650		1,000		600		476		752	
	Conveyance Allowance to Medical Officer, Cuddalore District Jail	600		500		600		399		318	
			1,300		1,600		1,300		907	1,117	
Subsidiary Jails—	Travelling Allowance of Non-Gazetted Establishment	40		40		40		15		33	
			40		40		40		15	3,283	
	TOTAL TRAVELLING ALLOWANCES, ETC.		3,700		4,700		3,200		4,095		

DETAILED ACCOUNT No. 19Ba.—LAW AND JUSTICE—JAILS.—Jails—*contd.*

		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
	CONTINGENT CHARGES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Presidency Jails—	Rents, Rates and Taxes	2,500		2,500		2,500		2,413		2,413	
	Service Postage	250		280		240		265		228	
	Telegraph and Telephone Charges	45		40		45		49		27	
	Current Office Expenses	35		60		40		34		44	
	Office Furniture	...		80		...		18		71	
			2,830		2,960		2,825		2,779	2,783	
Central Jails—	Service Postage	860		800		850		875		553	
	Telegraph and Telephone Charges	120		100		120		231		63	
	Current Office Expenses	80		150		115		59		104	
	Office Furniture	...		50		...		89		43	
	Registers and Stationery	...		...		...		1		...	
			1,060		1,100		1,085		1,255	773	
District Jails—	Rents, Rates and Taxes	1,500		1,300		1,500		992		875	
	Service Postage	770		840		775		777		618	
	Telegraph and Telephone Charges	110		100		100		140		76	
	Current Office Expenses	60		100		105		43		63	
	Office Furniture	...		100		...		99		71	
	Registers and Stationery	...		10		...		3		3	
			2,440		2,450		2,480		2,054	1,706	
Subsidiary Jails—	Rents, Rates and Taxes	400		420		315		407		225	
	Service Postage	...		10		...		...		8	
	Telegraph Charges	40		20		25		51		12	
	Current Office Expenses	130		30		70		144		82	
	Office Furniture	...		100		...		29		17	
	Registers and Stationery	...		10		...		2		3	
			570		590		410		633	347	
	TOTAL CONTINGENT CHARGES		6,900		7,100		6,800		6,721	5,609	
	EXTRAORDINARY CHARGES FOR LIVE-STOCK AND TOOLS AND PLANT.										
Presidency Jails—	Conservancy and Water-supply Dead-stock	100				100					
	Dietary Dead-stock	70				50					
	Hospital Dead-stock	30				20					
	Garden and Agricultural Plant	5				5					
	Lighting Dead-stock	110				100					
	Disciplinary Stock	80				70		1,343		205	
	Arms and Accoutrements	...				...					
	Dairy Live-stock and Plant	...				...					
	Draught Cattle	...				...					
	Other Miscellaneous Dead-stock	5				5					
			400		400		350		1,343		
Central Jails—	Conservancy and Water-supply Dead-stock	700				300					
	Dietary Dead-stock	600				200					
	Hospital Dead-stock	100				50					
	Garden and Agricultural Plant	150				70					
	Lighting Dead-stock	600				300					
	Disciplinary Stock	350				200		4,145		3,631	
	Arms and Accoutrements	...				...					
	Dairy Live-stock and Plant	500				200					
	Draught Cattle	350				150					
	Other Miscellaneous Dead-stock	50				30					
			3,400		4,400		1,500		4,145		
District Jails—	Conservancy and Water-supply Dead-stock	400				100					
	Dietary Dead-stock	222				75					
	Hospital Dead-stock	100				75					
	Garden and Agricultural Plant	75				50					
	Lighting Dead-stock	300				100					
	Disciplinary Stock	225				150		2,328		1,591	
	Arms and Accoutrements	...				...					
	Dairy Live-stock and Plant	150				85					
	Draught Cattle	...				...					
	Other Miscellaneous Dead-stock	25				25					
			1,497		2,200		660		2,328	5,427	
	Carried over		5,297		7,000		2,510		7,816		

DETAILED ACCOUNT No. 19Ba.—LAW AND JUSTICE—JAILS.—Jails—*contd.*

	EXTRAORDINARY CHARGES, ETC.—*contd.*	Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.		Accounts, 8 months, 1898–99.	EXPLANATORY REMARKS.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Subsidiary Jails—	Brought forward		5,297		7,000		2,510		7,816	5,427	
	Conservancy and Water-supply Dead-stock	75				60					
	Dietary Dead-stock	150				130				424	
	Hospital Dead-stock	25				...					
	Garden and Agricultural Plant	100				70					
	Lighting Dead-stock	80				50					
	Disciplinary Stock	287				280		732			
	Arms and Accoutrements	...				...					
	Dairy Live-stock and Plant	...				...					
	Draught Cattle	...				...					
	Other Miscellaneous Dead-stock	...				...					
	TOTAL EXTRAORDINARY CHARGES, ETC.		717		600		590		732	5,851	
	PETTY CONSTRUCTION AND REPAIRS.		6,014		7,600		3,100		8,548		
	Presidency Jails	2,100		2,500		2,500				1,454	
	Central Jails	14,700		33,500		13,300		5,435		22,123	The increase in the Revised Estimate is owing to the completion of the construction of cells in the Vellore Central Jail and to the additions and alterations to the Rajahmundry Central Jail. Additional allotment has been sanctioned by the Local Government in their order, No. 1213, Financial, dated 12th December 1898.
	District Jails	14,500		18,000		15,000		20,246		11,247	
	Subsidiary Jails	700		1,000		800		20,091		410	
	TOTAL PETTY CONSTRUCTION AND REPAIRS		32,000		55,000		31,600		46,600	35,234	
	CHARGES FOR POLICE CUSTODY.										
Lock-ups—	Dietary Charges including Sick Diet	11,320		9,000		14,295		11,185		5,205	
	Conveyance of under-trial prisoners	5,086		5,000		4,180		4,934		3,452	
	Sanitation Charges	185		20		365		4		9	
	Lighting Charges	279		100		802		51		24	
	Disciplinary Charges	70		...		78		4		...	
	Rents, Rates and Taxes	...		...		65					
	Office Furniture	...		...		35				6	
	Office Expenses	40		80		55					
	Extraordinary Charges for Live-stock, Tools and Plant	...		...		25		24			
	Miscellaneous	20		...		100					
	TOTAL CHARGES FOR POLICE CUSTODY		17,000		14,200		20,000		16,202	8,696	

DETAILED ACCOUNT No. 19Bb.—LAW AND JUSTICE—JAILS.—Jail Manufactures.

Purchase of Raw Materials—								
Presidency Jails	1,00,000		1,00,000		67,000			
Central Jails	2,06,000		1,95,000		2,02,000		62,152	83,116
District Jails	60,500		54,800		70,500		1,81,601	1,10,716
Subsidiary Jails	500		200		500		50,854	36,353
							167	80
TOTAL		3,67,000		3,50,000		3,40,000		2,30,265
							2,94,774	

20.—POLICE.

PROVINCIAL.	Detailed Account No.	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.	Accounts, 1897–98.	Accounts, 8 months, 1898–99.
		Rs.	Rs.	Rs.	Rs.	
Presidency Police *	20A	2,81,600	2,75,800	2,74,500	2,71,374	1,74,561
Superintendence †	20B	1,56,400	1,66,800	1,55,400	1,69,209	1,14,702
District Executive Force †	20C	39,20,300	37,73,200	38,32,000	38,57,131	24,71,595
Village Police †	20D	6,800	6,800	6,700	6,961	4,456
Special Police †	20E	12,000	12,600	14,400	15,531	8,467
Railway Police †	20F	1,05,100	73,800	98,000	68,713	56,057
Cattle Pounds ‡	20G	2,81,600	2,76,800	2,77,900	2,64,475	1,54,738
Steam-boiler Inspection Establishments §	20H	8,200	8,300	9,700	7,810	4,989
Refunds †	20I	400	900	400	400	211
		47,72,400				
Deduct—For rounding		400				
TOTAL		47,72,000	45,95,000	46,69,000	46,61,602	29,89,776

* The expenditure is controlled by the Commissioner of Police, Madras.
† Do. do. Inspector-General of Police.
‡ The expenditure is controlled by the Board of Revenue (Land Revenue).
§ Do. do. Public Works Department.

Detailed Account No. 20A.—POLICE.—Presidency Police.

Summary.	Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.		Accounts, 8 months, 1898–99.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SUPERINTENDENCE	50,000		45,800		50,100		43,692		31,803	
TOWN AND SUBURBAN POLICE	1,84,100		1,86,200		1,82,400		1,87,855		1,14,255	
HACKNEY CARRIAGE ESTABLISHMENT	2,600		2,300		2,700		2,676		984	
MOUNTED POLICE	19,600		20,000		19,000		17,613		14,574	
MARINE POLICE	10,700		10,600		10,600		10,643		6,604	
LOCAL ALLOWANCE TO INTELLIGENCE DEPARTMENT	1,900		1,200		1,900		1,120		737	
SPECIAL POLICE (charged for to parties concerned)	7,800		7,800		7,800		7,773		5,174	
TEMPORARY FORCE FOR PLAGUE DUTY	4,900		1,900		...		...		430	
TOTAL		2,81,600		2,75,800		2,74,500		2,71,372	1,74,561	

	Numbers. 1898-99.	Numbers. 1899-1900.	Details.								
			SUPERINTENDENCE.								
Salaries—	1	1	Commissioner of Police (*) (1,500)	18,000		15,600		18,000			10,400
			House-rent allowance	250		...		250		16,884	
	1	1	Dy. Commr. (800), transferred from "District Executive Force—District Police" (p. 117)	9,600		13,500		9,600		...	
			Local Allowance	...				...			
	1	1	Assistant Commissioner (350)	4,200				4,200		9,334	9,299
	2	2	Exchange Compensation Allowance	1,971		1,570		2,226			1,049
					34,021		30,670		34,276		
Establishment—	1	1	Manager (150–10–200)	1,920				2,400		1,826	
	2	2	Clerks (100), (60)	1,920				1,920			28,044
	6	6	Do. (50), (45), (40), (30), (25), (20)	2,520		7,618		2,520			
	17	17	Servants (20), (15), (14), 2 (3½), 3 (4), (6½), 4 (7), 4 (6)	1,514				1,514		8,144	5,034
			Temporary Force for Muharram	100		82		100			
					7,974		7,700		8,454	56	82
Allowances—			Travelling Allowance	100		50		100		90	49
					100		50		100		
Supplies and Services—			Batta to Prisoners	900				900		983	527
			Photograph Charges	80				100		19	...
			Charges on account of Extradition	100				100		139	...
			Hire for removing Dead Bodies	140				125		8	126
			Charges for searching Wells for Property	10				...		192	2
			Construction and Repair of Boats	200				5		17	66
			Charges for preparing Plans in Criminal Cases	40				200		2	3
			Purchase of Articles for Police Station Mortuary	70				40		20	4
			Feeding Charges of Stray Boys, Girls, Dogs, etc.	15				10		4	4
					1,555		1,400	15	1,495		
Contingencies—			Purchase of European Articles each costing less than Rs. 5	15				15		335	1,380
			Purchase of European Articles each costing not less than Rs. 5	15				15			
			Purchase of Country Articles each costing less than Rs. 50	200				100			286
			Purchase of Country Articles each costing not less than Rs. 50	200				600			
			Purchase of Books	20				40			
			Purchase of Periodicals	50				25		5	2
			Subscription to Newspapers	200				225		46	25
			Repairs to Furniture	160				100		170	160
			Carriage of Stationery and Records	30				30		155	156
			Cloth for Records	20				20		29	17
			Rattan Mats and Blinds	50				50		15	3
			Table Cloth	50				50		49	48
			Advertisements	120				150		42	8
			Money Order Commission	5				5		108	130
			Dhoby and Barber's Charges	5				5		...	...
			Hot and Cold Weather Charges	50				30		...	3
			Sweeper's Allowances	450				450		8	43
			Scavenging Expenses	450				450		415	278
			Service Postage	130				130		424	290
			Service Telegrams	75				75		128	63
			Telephone Charges	400				400		75	35
			Rents, Rates and Taxes	1,360				600		390	665
			Binding Charges	80				75		1,358	1,358
			Packing Charges	5				5		80	73
			Lighting Charges	1,000				936		...	79
			Petty Carriage and Cooly Charges	900				850		973	539
			Office Expenses	300				300		904	596
			Miscellaneous	10				10		269	301
					6,350		5,980		5,741	...	...
					50,000				50,066		5,978
			Add—For rounding		...				34		
			TOTAL SUPERINTENDENCE		50,000		45,800		50,100		43,692

* Has free quarters.

Detailed Account No. 20A.—POLICE.—Presidency Police—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	Explanatory Remarks.
			TOWN AND SUBURBAN POLICE.										
Salaries—	1	1	Superintendent (300) . .	3,600		4,070		3,600		3,542		2,865	
			House-rent Allowance (25) . .	300				300		...		... 800	
			Personal Allowances (100) . .	1,200		1,200		...		187		3,665	
					5,100		5,270		3,900		3,729		
			* Inspectors— Rural Reserve.										
Police Force—	4	4	1st class (200) 9,600 ...	9,600				9,600					
	2	2	2nd „ (150) 3,600 ...	3,600				3,600					
	6	6	3rd „ (100) 6,000 1,200	7,200				7,200					
	3	3	4th „ (75) 2,700 ...	2,700				2,700					
			House-rent Allowance 15 (15) .	2,700				2,700					
			Charge Allowance—										
			4 Inspectors at (15) 720 . .	720				720					
	7	7	Sub-Inspectors (70) 5,040 840	5,880				5,880					
	10	10	„ (60) 7,200 ...	7,200				7,200					
	9	9	„ (45) 4,860 ...	4,860				4,860					
			House-rent Allowance 17 (12) .	2,448				2,448				1,05,227	
			Charge Allowance—										
			Station House Officers 8 (10), 14 (5)	1,800				1,800		1,56,150			
	1	...	Exchange Compensation Allowance.	...				...					
	10	10	European Head Constables 5 (40), 5 (35)	4,500				4,500					
	10	...	Exchange Compensation Allowance .	...				...					
			Rural Reserve.										
	15	15	Head Constables (25) 4,200 300	4,500				4,500					
	21	21	„ (20) 4,080 960	5,040				5,040					
	33	33	„ (15) 5,760 180	5,940				5,940					
	53	51	„ (12) 6,624 720	7,344				7,632					
	209	204	Constables (10) 20,640 3,840	24,480				25,080					
	209	206	„ (9) 18,792 3,456	22,248				22,572					
	418	418	„ (8) 40,128 ...	40,128				40,128				120	
			Local and Staff Allce. of Drill Instructors (Reserved) (10) and 2 (2½).	180				180		180		391	
			Allowance for Divisional Writers 7 (3), 14 (2)	588				588		588		...	
				1,63,656				1,64,868		1,56,918		...	
			Deduct—Probable Savings .	*5,156*				*6,373*		...			
					1,58,500		1,59,000		1,58,495		1,56,918		
Allowances—			Conveyance Allowance of Superintendent and Inspectors, Rural (2,340) and Reserve (480), (25), 12 (15), 3 (10) . .	2,820				2,820		2,820		1,831	
			Travelling Allowance . .	5,000				2,000		5,381		1,303	
					7,820		7,500		4,820		8,201		
Supplies and Services—			Clothing and Uniform . . .	8,795				11,000		15,207		...	
			Arms and Accoutrements . .	300				...		237		... 340	
			Rewards	600				400		737			
					9,695		11,600		11,400		16,181		
Contingencies—			Rents, Rates and Taxes . .	1,600				2,400		1,444		1,318	
			Service Postage	45				45		43		35	
			Service Telegrams . . .	10				10		9		25	
			Telephone Charges . . .	1,330				1,330		1,330		...	
					2,985		2,830		3,785		2,826		
			TOTAL TOWN AND SUBURBAN POLICE .		1,84,100		1,86,200		1,82,400		1,87,855	1,14,255	
			HACKNEY CARRIAGE ESTABLISHMENT.										
Establishment—	1	1	Clerk (20)	240				240				69	
	2	2	Sub-Inspectors (50), (60) . .	1,320				1,320		1,628			
			House-rent Allowance 2 (12) .	288				288		204			
	4	4	Constables (10), (9), 2 (8) . .	420				420		...		...	
					2,268				2,268		1,832		
Supplies and Services—			Clothing and Uniform . .	88				130		69		13	
					88				130		69	2	
Contingencies—			Tin Plates	170				200		141		...	
			Charcoal	5				12		5		...	
			Screw Nails	10				20		9		...	
			Repair to Stand Boards . .	49				50		48		...	
			Brass Badges	10				20		...			
			Miscellaneous	...				...		572		984	
					244				302		775		
			TOTAL HACKNEY CARRIAGE ESTABLISHMENT .		2,600		2,300		2,700		2,676		

The actuals of 1897-98 include Rs. 572 for rail fencing of stands.

* Inspectors of Police are Superintendents of Town Police Stations.

DETAILED ACCOUNT No. 20A.—POLICE.—Presidency Police—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
			MOUNTED POLICE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Establishment—	4	4	Sowars, (12), 3 (10)	504				504				420	In the current year a large number of horses were purchased and the feeding charges rose in consequence of the high price of grain.
	1	1	Prison Van Driver (10½)	126				126		610			
					630				630		610	2,500	
Supplies and Services—			Purchase of Horses	3,000				2,500				10,908	
			Cost of feeding (including hire of Syces and Grass-cutters)	15,000						3,350		692	
			New Saddlery	900				13,720				54	
			Clothing and Uniforms	70				2,150		13,213		...	
			Arms and Accoutrements					...		...		...	
										84			
					18,970					356			
									18,370				
			TOTAL MOUNTED POLICE		19,600		20,000		19,000		17,003	14,574	
			MARINE POLICE.								17,613		
Police Force—	1	1	Inspector (100)	1,200				1,200					
			House-rent Allowance of Inspector (15)	180				180				4,602	
	1	1	Sub-Inspector (60)	720				720					
			House-rent Allowance (12)	144				144					
	4	4	Head Constables (25), (15), 2 (12)	768				768		6,992			
	40	40	Constables 10 (10), 10 (9), and 20 (8)	4,200				4,200					
			Charge Allowance, 1st-class Station House Officer (10)	120				120					
Local Allowance—			Allowance for a Divisional Writer (3)	36				36		120		80	
					7,368				7,368	36			
			Crew of Government Boats—								7,148		
Establishment—	23	2	Tindals (12)	288				288				24	
		18	Boatmen (10)	2,160				2,160		2,603			
		3	Boys 2 (5), (3½)	162				162					
					2,610				2,610		2,603	1,725	
Allowances—			Conveyance Allowance to Inspector (15)	180								120	
					180			180		180			
Supplies and Services—			Clothing and Uniform	457				500	180		180	53	
			Arms and Accoutrements	20				...		607			
					477				500	20			
Contingencies—			Office Expenses and Miscellaneous	90				90			627		
					90					85			
									90		85	6,604	
			Deduct—Probable Savings		10,725 *25*				10,748 *148*				
			TOTAL MARINE POLICE		10,700		10,600		10,600		10,643		
			LOCAL ALLOWANCE TO INTELLIGENCE DEPARTMENT.										
Local Allowances—	2	2	Chief Inspectors (35)	840				840				737	
	2	2	Sub-Inspectors (15)	360				360					
	4	4	Head Constables (10)	480				480		1,120			
	1	4	Constables (5)	240				240					
			Deduct—For rounding		1,920 *20*				1,920 *20*				
			TOTAL LOCAL ALLOWANCE TO INTELLIGENCE DEPARTMENT		1,900		1,200		1,900		1,120	737	

Detailed Account No. 20A.—POLICE.—Presidency Police—*contd.*

Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
		SPECIAL POLICE (CHARGED FOR TO PARTIES CONCERNED).	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Establishment—												
9	9	Head Constables 3 (25), 3 (20), 2 (15), (12)	2,124				2,124		7,593		5,064	
52	52	Constables 13 (10), 13 (9), 26 (8)	5,460				5,460					
1	1	Servant (½)	9				9				110	
		Local Allowance for Reserve Inspector (15)	180				180		180			
		Add—For rounding		7,773 27				7,773 27				
		TOTAL SPECIAL POLICE, ETC.		7,800		7,800		7,800		7,773	5,174	
		TEMPORARY FORCE FOR PLAGUE DUTY.										
Police Forces—												
	2	European Head Constables (35)	840									
	2	Head Constables (15)	360									
	5	Constables (10)	600									
	10	Do. (9)	1,080									
	15	Do. (8)	1,440								430	
Supplies and Services—												
		Clothing	543	4,320								
		Add—For rounding		543								
		TOTAL TEMPORARY FORCE, ETC.		4,863 37								
			4,900		1,900							

Detailed Account No. 20B.—POLICE.—Superintendence.

		INSPECTOR-GENERAL AND HIS ESTABLISHMENT.										
Salaries—												
1	1	Inspector-General (2,50	477				500		29,686		26,709	Th… wance of the permanent incumbent.
1	1	Asst. Inspr.-Genl. (80 from "Dist. Executi… District Police" (p. 1…			90						53	
		Local Allowance (200)						85				
2	2	Exchange Compensation	90				90					
			10,725							85	6,604	
			25				10,748					over
Establishment—							148					
1	1	Manager (250)										
1	1	Storekeeper (150—10—20										
1	1	Clerk (120—6—150)	700		10,600		10,600			10,643	737	
1	1	„ (90—6—120)										
40	43	Clerks 2 (80), 2 (75), (65) (50), 6 (45), 3 (40), 2 (35), 4 (25), 3 (20), 3 (18), 2 (1…										
14	14	Servants (14), (12), (15), 2 (1… 4 (7), (5), (4)										
		Office Guards and Messenge…										
2	2	Head Constables (12)				840						
16	16	Constables 5 (10), 5 (9), 6				360 480 240		1,120				
		Deduct—Probable Saving										
			920				1,920				737	
			20				20					
		Carried	900		1,200		1,900			1,120		

DETAILED ACCOUNT No. 20B.—POLICE.—Superintendence—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
			INSPECTOR-GENERAL AND HIS ESTABLISHMENTS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Brought forward		75,041		81,700		73,153		78,136	56,691	
Allowances—			Travelling Allowance of Officers	3,000		2,800		3,250		3,794		1,564	
			Tentage of Officers	...		150		...		21		139	
			Travelling Allowance of Establishment	1,500		1,450		750		1,494		577	
					4,500		4,400		4,000		5,309	...	
Supplies and Services—			Clothing and Uniform	200		200		200					
			Petty Works of Construction	25		...		100		280			
			Packing and Carriage of Clothing, Arms, Ammunition and Accoutrements	6,700		6,500		6,500		8,910		4,639	
					6,925		6,700		6,800		9,190		
Contingencies—			Purchase of Country Articles each costing less than Rs. 50	50				80				213	
			Purchase of Country Articles each costing not less than Rs. 50	350				420		277		64	
			Purchase of Books	100				100				80	
			Purchase of Periodicals	...				16		19		52	
			Subscription to Newspapers	96				84		...		252	
			Landing and Shipping Charges	50				...		96		8	
			Repairs to Furniture	100				100		52		66	
			Carriage of Stationery and Records	500				400		...		250	
			Cloth for Records	5				5		628		189	
			Rattan Mats and Blinds	50				50		6		1,886	
			Advertisements	150				100		51		223	
			Hot and Cold Weather Charges	200				180		165		329	
			Postage Charges	2,600				2,500		219		27	
			Telegraph Charges	500				1,100		2,792		20	
			Telephone Charges	260				280		985		40	
			Rents, Rates and Taxes	329				300		255		2	
			Binding Charges	50				30		351		20	
			Packing Charges	50				...		55		176	
			Lighting Charges	50				30		45		32	
			Petty Carriage and Cooly Charges	30				30		57			
			Carriage of Govt. Tents by Road	100				100		12		67,539	
			Record-racks and Boards	80				...		20			
			Office Expenses	331				358		72			
					5,981		6,000		6,263	444			
			TOTAL INSPECTOR-GENERAL		92,447		98,800	6,263	90,216		99,236	35,988	
								...				2,356	The increase in the actuals of 1897-98 and in the Revised Estimate is due to the extra cost entailed by the grant of privilege leave.
			DEPUTY INSPECTORS-GENERAL.										
Salaries—	3	3	Deputy Inspectors-General (1,400), (1,300), (1,200)	46,800		52,000		46,800		51,302		2,120	
	3	3	Exchange Compensation Allowance	3,343		3,300		3,774		4,727		...	
					50,143		55,300		50,574		56,029		
Establishments—	3	3	Clerks (50)	1,800				2,880		3,030		4,050	
	3	3	Muchis (8)	288				...		...		1,299	
					2,088		3,000		2,880		3,030	23	
Allowances—			Local Allowance	...		...		...		135			
			Travelling Allowance	8,000		6,200		8,000		7,405		12	
					8,000		6,200		8,000		7,540	1	
Supplies and Services—			Elephant Charges	1,400				1,300		1,415		1	
			Rewards	...				...		...		235	
					1,400		1,600		1,300		1,415	20	
Contingencies—			Purchase of Country Articles each costing less than Rs. 50	50				100		24		403	
			Purchase of Books	5				5		3		99	
			Repairs to Furniture	50				50		5		300	
			Carriage of Stationery and Records	500				500		438		16	
			Hot and Cold Weather Charges	15				20		13		...	
			Postage Charges	686				700		660		119	
			Telegraph Charges	200				150		192		87	
			Rents, Rates and Taxes	550				600		423		16	
			Binding Charges	20				20		26		18	
			Packing Charges	20				30		1			
			Lighting Charges	20				20		7			
			Carriage of Govt. Tents by Road	132				150		133			
			Sweepers' Allowance	30				...		22			
			Office Expenses	50				100		12			
					2,322		1,900		2,445		1,959	47,163	
			Deduct—For rounding						65,199 *15*			1,14,702	
			TOTAL DEPUTY INSPECTORS-GENERAL		63,953		68,000		65,184				
			TOTAL		1,56,400		1,66,800		1,55,400		69,973		
											1,69,209		

Detailed Account No. 20C.—POLICE.—District Executive Force.

Vide Appendix E, page .

Summary.	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
DISTRICT POLICE—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salaries	3,35,629		3,27,000		3,25,729		3,35,379		2,15,026	
Office Establishment	13,116		...		...		...		...	
Police Force	24,69,065		27,09,200		24,87,841		27,45,931		18,06,931	
Hospital Charges	30,000		26,800		26,500		27,429		16,054	
Hackney Carriage Establishment	2,280		2,000		2,460		1,802		1,315	
Allowances	2,98,680		2,80,060		2,98,680		3,03,873		1,80,211	
Supplies and Services	2,96,590		2,40,000		2,51,900		2,68,597		1,36,288	
Contingencies	1,70,640		1,60,000		1,61,890		1,47,389		1,06,008	
TOTAL, DISTRICT POLICE		36,16,000		37,45,000		35,55,000		38,30,356	24,61,843	
OTHER POLICE—										
Subsidiary Jail Guards	30,500		...		31,000		...		...	
Treasury Guards	1,75,000		...		1,75,000		...		...	
Process Servers	4,412		...		51,000		...		...	
Elephant Establishment	3,488		...		3,000		...		...	
Special Police charged for to Parties concerned	15,400		14,000		15,800		...		9,727	
Vellore Training School	11,500		200		1,200		26,731		25	
Additional Police Entertained in Consequence of Plague	24,000		14,000		...		...		...	
TOTAL, OTHER POLICE		3,04,300		28,200		2,77,000		26,731	9,752	
TOTAL		39,20,300		37,73,200		38,32,000		38,57,131	24,71,595	

Numbers. 1898-99.	Numbers. 1899-1900.	Details.								
		DISTRICT POLICE.								
		Salaries.								
		* District Superintendents—								
Salaries— 2	2	1st Grade (1,000)	24,000				24,000			
3	3	2nd „ (900)	32,400				32,400			
5	5	3rd „ (800)	48,000				48,000			
8	8	4th „ (700)	67,200		2,12,000		67,200		1,39,374	
7	7	5th „ (600)	50,400				50,400	2,12,598	8,565	
		Local Allowance to one 5th-Grade Supdt. in charge of Jeypore (100).	1,200				1,200			
21	20	Exchange Compensation Allowance.	12,943		12,500		14,903			
				2,36,143				17,796	63,114	Under salaries credit is taken for a smaller saving next year by absence of officers on leave, as it is expected that there will be only a smaller number of vacancies among Assistant Superintendents and fewer absentees in consequence of the prevalence of Plague.
		Deduct—Pay of Superintendent of Police, Bangalore, debitable to the Revenues of the Mysore Assigned Tract	*8,400*				*8,400*			
		Deduct—Pay of a Superintendent of Police sanctioned as Special Police Officer (p. 121)	*8,400*				*10,800*			
		Deduct—Pay of Deputy Commissioner of Police, Madras, shown under Presidency Police (p. 112)	*9,600*				*9,600*			
		Deduct—Pay of Assistant Inspector-General of Police shown under Superintendence (p. 115)	*9,600*				*8,400*			
				36,000				*37,200*		
				2,00,143		2,24,500		2,00,903		
		Assistant District Superintendents—								
	6	1st Grade (500)	36,000				36,000			
		Local Allowance to one 1st-Grade Assistant Superintendent, Jeypore (100)	1,200				1,200			
	5	2nd Grade (450)	27,000		96,500		27,000		3,973	
		Local Allowance to one 2nd-Grade Assistant Superintendent, Tanjám (100)	1,200				1,200	97,340		
	5	3rd Grade (400)	24,000				24,000			
	5	4th Grade (350)	21,000				21,000			
	12	5th Grade (250 as Probationers and 300 when confirmed)	43,200				43,200			
	30	Exchange Compensation Allowance.	9,686	1,63,286	6,000	1,02,500	11,226	1,64,826	7,645	1,04,983
				3,63,429				3,65,729		
		Deduct—Probable Savings		*27,800*				*40,000*		
		Total Salaries		3,35,629		3,27,000		3,25,729		3,35,379

* Military Officers draw personal allowance at Rs. 200 and 100 each. The allowances are military charges.

DETAILED ACCOUNT No. 20C.—POLICE.—District Executive Force—*contd.*

Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	Explanatory Remarks.
		DISTRICT POLICE—*contd.*										
		OFFICE ESTABLISHMENT.										
Police Force—		Sub-Division Offices—		6,000								
...	20	Clerks (25)		4,860								
...	27	Do. (15)		1,920								
...	20	Muchis (8)										
		Local allowance— of Clerks, 2 (7), 3 (3) and Muchis, (4), (1)		336								
				13,116								
		TOTAL, OFFICE ESTABLISHMENT		13,116								The Revised Estimate for the current year is included under Police Force. This establishment was sanctioned in G.O., No. 1114, Judicial, dated 16th July 1898. The scheme for the separation of the office establishments of Superintendents has not been included, as the sanction of the Government of India has to be awaited, and the grades of Inspectors to be reduced from the force have not yet been fixed.
		POLICE FORCE.										
			Rural. Rs.	Reserve. Rs.								
		Inspectors—			3,600			3,600				
1	1	Chief (300)	3,600	...	1,00,800			1,00,800				
42	42	1st Class (200)	98,400	2,400	1,09,800			1,09,800				
61	61	2nd ,, (150)	1,09,800	...	1,69,200			1,70,400				
142	141	3rd ,, (100)	1,45,200	24,000	1,36,920			1,36,080				
162	163	4th ,, (70)	1,33,560	3,360								
		Local Allowances— of Inspectors 3 (50), (30), 2 (25)	2,760	...	2,760			2,760				
		House-rent and Residential Allowances of Inspectors— (50), 7 (40), 8 (30), 8 (15), 2 (25)	8,160	720	8,880			8,880				
						5,31,960			5,32,320			
26	27	European Head Constables— 2 (60), 3 (50), 9 (45), 13 (40)	10,260	4,080	14,340			13,740				
		House-rent Allowance (10)	120	...	120			120				
		Local Allowance— (20), 2 (10), 4 (5)	480	240	720			720				
						15,180			14,580			
313	298	Head Constables— Do. (25)	81,300	8,100	89,400			93,900			18,06,608	
617	603	Do. (20)	1,34,400	10,320	1,44,720			1,48,080				
675	660	Do. (16)	1,17,696	9,024	1,26,720			1,29,600				
710	696	Do. (14)	1,07,016	9,912	1,16,928			1,19,280				
						4,77,768			4,90,860	* 27,45,931		* Include Rs. 29,646 on account of famine batta.
5,096	5,074	Constables— Do. (8)	4,18,370	68,734	4,87,104			4,89,216				
10,263	10,284	Do. (7)	7,58,352	1,05,504	8,63,856			8,62,092				
1	1	Bugler (10)	...	120	120			120				
34	34	Servants (7), 3 (6), (5½), 13 (5), 10 (4), (3¾), 3 (3½), 2 (3)			1,869			1,881				
		Famine Batta			...			...				
						13,52,949			13,53,309			
		Local Allowances— of Head Constables— 36 (10), 3 (8), 14 (7), 26 (5), 16 (4), 13 (3), 123 (2), 20 (1), and Constables 174 (6), 111 (5), 42 (4), 223 (3), 207 (2), 25 (1½), 1,022 (1), 118 (½) and 2 (3) for 4 months.	Rural. 58,002	Reserve. 1,416	59,418			59,322				
		Charge Allowance.	87,732	...	87,732			87,828				
		Good-conduct Allowance	...	...	18,420			18,432				
						1,65,570			1,65,582			
		Carried over				25,43,427			25,56,651	27,45,931	18,06,608	

Detailed Account No. 20C.—POLICE.—District Executive Force—*contd.*

Vide Appendix E, pages and .

	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	Explanatory Remarks.
			DISTRICT POLICE—*contd.*										
			Brought forward		25,43,427				25,56,651		27,45,931	18,06,608	
			TEMPORARY ESTABLISHMENT.										
Police Force—contd.	1	1	Head Constable (20)	240				240					
	5	5	Do. Lower Grade, 2 (16), 3 (14)	888				888					
	49	49	Constables 21 (8), 28 (7) . .	4,368				4,368					
			Charge Allowance . . .	96				...					
	15	15	Supernumerary Inspectors at (29) .	5,220				5,220					
	84	84	Supernumerary Charge Allowance 42 (7), 42 (4)	5,544				5,544				323	The proposed estimates do not include Plague charges as they have been separately shown under "other Police."
					16,356				16,260				
					25,59,783				25,72,911				
			Deduct—Pay of 1 Inspector debitable to Coorg . .		*1,980*				*1,980*				
			Deduct—Probable Savings . .		*88,738*				*83,090*				
			Famine Batta . . .		...				...				
			TOTAL POLICE FORCE .		24,69,065		27,09,200		24,87,841		27,45,931	18,06,931	
			HOSPITAL CHARGES.										
Salaries—	1	1	Military Assistant Surgeon (200) .	2,400				2,400					
	1		Apothecary (75) . . .	...				900					
			Staff Allowance (30) . . .	360				360					
			Charge Allowance (50) . .	...				600					
			Special Allowance (50) . . .	600				1,200					
			Contribution towards the pay of Apothecaries for treating the Police sick	1,613				...				8,489	
	5	5	First-class Hospital Assistants (55) .	3,300				3,300					
			Local Allowance	...				...					
			Hill Allowance (10) . . .	120				120					
			Charge Allowance (10) . . .	120				120					
			Language Allowance (2) . .	24				60					
			Warm Clothing Allowance (5) .	60				...					
			House-rent Allowance 3 (5) .	180				60					
	2	1	Second-class Hospital Assistants (35)	420				180					
			Charge Allowance (10) . .	120				840		12,488			
			Language Allowance (2) . .	...				420					
	9	9	Third-class Hospital Assistants (25)	2,700				24					
			Special Allowance (15) . .	180				2,700					
			Charge Allowance (10) . .	120				180					
			Malarial Allowance (10) . .	120				120					
			House-rent Allowance 5 (5) . .	300				120					
			Language Allowance (2) . .	24				360					
			Allowance to 7 Hospital Assistants at Rs. 10 for doing Police work .	840				...					
			Contribution towards the Pay of Hospital Assistants for treating the Police sick	492				840					
					14,093		12,200	...	14,784		12,488	3,486	
Establishment—	82	77	Servants 2 (15), (12), 2 (10), (8), 6 (7), (6½), 10 (6), (5½), 41 (5), 4 (4), 2 (3½), 4 (3), 2 (1½) .	5,325				5,496				117	
			Famine batta	...				...		5,298			
					5,325		5,300		5,496	197	5,495		
Allowances—			Travelling Allowances . .	390				390				3,972	The cost of medicines supplied to Police Hospitals was hitherto debited to 24. Medical.
					390		300		390	599			
Supplies and Services—			Cost of Bedding and Furniture, etc.	2,178				2,142			599		
			Hospital Perishable Expenses	4,165				4,275					
			Cost of Medicines . . .	4,845				...		8,847			
					11,188		9,000		6,417			16,064	
					30,996				27,087		8,847		
			Deduct—Probable Savings . .		*996*				587				
			TOTAL, HOSPITAL CHARGES .		30,000		26,800		26,500		27,429	1,039	
			HACKNEY CARRIAGE ESTABLISHMENT.										
Hackney Carriage Establishment—	5	5	Head Constables (25), 2(16), 2(14)	1,020				1,020				230	
	6	6	Constables 3 (8), 3 (7) . . .	540				540		1,225		46	
			Local Allowance of Inspector for supervision (15), (10), 2 (5) .	420				420					
			Postage	100				80		305			
Contingencies—			Brass Badges, etc.	200				400		272			
					2,280		2,000		2,460		1,802	1,315	
			TOTAL, HACKNEY CARRIAGE ESTABLISHMENT .						2,460		1,802		

DETAILED ACCOUNT No. 20C.—POLICE.—**District Executive Force**—*contd.*

Vide APPENDIX E, PAGE

	DISTRICT POLICE—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	EXPLANATORY REMARKS.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	ALLOWANCES.										
llowances—	Travelling Allowance of officers	55,000		48,000		55,000		50,124		29,764	The large expenditure in 1897-98 was due to the travelling of the Famine Police and of guards who escorted large remittances of money to famine districts and to Northern India. The Revised Estimate for the current year would have been much less but for the inclusion of provision for travelling expenses of Police force on account of Plague.
	Do. do. Establishment	1,70,000		1,60,000		1,70,000		1,81,108		1,03,099	
	Conveyance Allowance (Rural)—										
	381 Inspectors at 15 and 2 at 25	69,180		72,000		69,180		72,641		47,348	
	Horse Allowance of Inspectors (Reserve) 25 at 15	4,500				4,500					
						2,98,680				1,80,211	
	TOTAL ALLOWANCES		2,98,680		2,80,000	...	2,98,680		3,03,873		
	SUPPLIES AND SERVICES.										
	Way Charges of Escort	...		...		2,000		...		27	This will be transferred to Travelling Allowance.
Supplies and Services—	Clothing and Uniform—	1,14,000				1,14,000					
	Jail Supplies	69,900		1,70,000		31,000		1,81,265		96,165	The estimate for next year provides for the biennial and quadrennial supply of blue and brown woollen cloths.
	Cost of Europe Stores	22,000				20,000					
	Local Purchases	15,000				15,000				22,712	
	Charges for making up	...		...		...					
	Arms including Swords	23,000		23,000		13,000		36,630		1,973	
	Ammunition	11,000		11,000		9,000				3,128	
	Accoutrements	4,000		3,000		4,000		5,975		1,458	
	Rewards	8,000		6,000		8,000		7,829		10,825	
	Elephant Charges	500		2,000		500		3,564		...	
	Purchase and Repair of Tents	28,790		25,000		34,900		32,705		...	
	Petty Works of Construction	200		...		500		100			
	Law Charges	200		...		...		529		1,36,288	
	Cost of Demarcating Police Lands										
	TOTAL SUPPLIES AND SERVICES		2,96,590		2,40,000		2,51,900		2,68,597		
	CONTINGENCIES.										
Contingencies—	Petty Repairs to Buildings	71,010				65,100		44,689		41,932	
	Purchase of Country Articles each costing not less than Rs. 50	100				100				1,009	
	Purchase of, and Repairs to, Furniture	5,000				5,500		5,394		1,147	
	Photograph Charges	200				300		113		...	
	Landing and Shipping Charges	200				...		171		7,267	
	Carriage of Stationery and Records	12,000				11,000		12,168		1,199	
	Repair of Arms	1,500				1,000		1,738		61	
	Record-racks, Boards, etc.	250				50		483		...	
	Rattan Mats and Blinds	100				100		62		1	
	Table Cloth	20				20		8		30	
	Boat-hire Charges	350				300		576		13	
	Tolls	30				20		37		10	
	Cloth for Records	50				...		41		...	
	Money Order Commission	10				20		5		...	
	Carriage of Tents by Road	2,500				1,000		2,172		642	
	Hot and Cold Weather Charges	750				700		802		5,515	
	Sweepers' Allowances	8,300				8,100		8,393		214	
	Scavenging Expenses	250				300		241		7	
	Dhoby and Barber's Charges	20				30		17		19,248	
	Postage Charges	28,000				26,000		28,324		1,119	
	Telegraph Charges	1,600				1,400		1,964		10,387	
	Rents, Rates and Taxes	15,000				15,000		16,132		503	
	Binding Charges	800				800		858		41	
	Packing Charges	100				100		125		12,114	
	Lighting Charges	18,000				18,500		18,090		54	
	Petty Carriage and Cooly Charges	700				...		672		...	
	Office Expenses	1,000				2,000		1,144			
	Fitting up Clothing	150				150					
	Tatties for Targets	200				350					
	Bronko Soap	...				900					
	Painting Notice Boards	50				200				3,495	
	Cloth for Signalling	150				20		2,970			
	Supply of Drinking Water	...				350					
	Miscellaneous	2,250				2,480					
	TOTAL, CONTINGENCIES		1,70,640		1,60,000		1,61,890		1,47,389	1,06,008	

Numbers. 1898-99.	Numbers. 1899-1900.	OTHER POLICE.								
1	1	Head Constable (20)	240			240				
7	5	Head Constables (14)	840			1,176				
333	328	Constables 112 (8), 216 (7)	28,896			29,340				
		Local Allowance to Head Constable and Constables 2 (2), 26 (1)	360			360				
		Good Conduct Allowance	384			396				
idiary Jail			30,720			31,512				
ards—		*Deduct*—Probable Savings	220	30,500	...	512	31,000			
		Carried over	...	30,500	...	...	31,000	...		

Detailed Account No. 20C.—POLICE.—District Executive Force—*contd.*

Vide Appendix E, page .

	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	Explanatory Remarks.
			OTHER POLICE—*contd.*										
			Brought forward .		30,500				31,000				
Treasury Guards—	269	268	Head Constables 18 (20), 68 (16), 182 (14)	47,952				48,120					
	1,421	1,418	Constables 484 (8), 934 (7) . .	1,24,920				1,25,184					
			Local Allowance (10), 7 (2), 6 (6), 3 (2), 25 (1)	1,092				1,092					
			Good Conduct Allowance . .	1,692				1,705					
				1,75,656				1,76,101					
			Deduct—Probable Savings .	656				1,101					
					1,75,000				1,75,000				
Process Servers—	494	494	Constables 164 (8), 330 (7) .	43,464				43,464					
			Local Allowance 3 (6), 3 (2), 6 (1)	360				360					
			Clothing	...				4,641					
			Travelling Allowance and Contingencies	...				1,943					
			Good Conduct Allowance . .	588				593					
					44,412				51,000				
Elephant Establishment—	15	15	Head Constables (14) . . .	2,520				2,520					
	15	15	Constables 6 (8), 9 (7) . .	1,332				1,332					
			Good Conduct Allowance . .	18				18					
				3,870				3,870					
			Deduct—Probable Savings .	382				870					
					3,488				3,000				
Special Police charged for to parties concerned—	2	2	Head Constables (25), (20) . .	540				540				9,727	The Revised Estimate here shown relates only to Special Police charged to parties concerned, Vellore training school and to Plague charges. The corresponding figures for the remaining heads under *Other Police* are included under District Police.
	18	16	Head Constables 3 (16), 13 (14) .	2,760				2,970					
	148	141	Constables 39 (8), 102 (7) . .	12,312				12,528					
			Charge Allowance . . .	...				96		26,731			
			Deduct—Probable Savings .	15,612				16,134				25	
				212				334					
Vellore Training School—			Vellore Training School . .	11,500	15,400	14,000		15,800			26,731		
Additional Police entertained in consequence of Plague—		1	Inspector, Fourth Class (70)	840	11,500	200	1,200	1,200					
			Horse Allowance (15) . .	180									
		1	European Head Constable (35) .	420									
		5	Head Constables (25), (20), (16), 2 (14)	1,068									
		161	Constables (8)	15,456									
				6,036	17,964							25	
			Travelling Allowance . . .		6,036							9,752	
					24,000		14,000						
			TOTAL OTHER POLICE .		3,04,300		28,200		2,77,000		26,731		
			Detailed Account No. 20D.—POLICE.—Village Police.										
Establishment—	177	177	Village Watchers 136 (3), 38 (4), 3 (5)	6,900				6,900		6,861		4,450	
			Famine Batta	...				...		160		6	
					6,900				6,900				
			Deduct—Probable Savings .		100				200			4,456	
			TOTAL .		6,800		6,800		6,700		6,961		
			Detailed Account No. 20E.—POLICE.—Special Police.										
Salaries—	1	1	Superintendent (700) transferred from "District Executive Force—District Police," page 117 . .	8,400		9,100		10,800		11,627		6,065	
			Exchange Compensation Allowance.	600		600		871		1,063		397	
Establishment—	1	1	Clerk (100)	1,200	9,000		9,700		11,671		12,690		
	1	1	Peon (10)	120				1,200				845	
Allowances—			Travelling Allowance . . .		1,320		1,300	120		120			
			Hill Journey Allowance . .	...					1,320		1,320	174	
				692				...		...		633	
Contingencies—			Service Postage		692		850	642		694			
			Service Telegrams . . .	350					642		694	155	
			Subscription to Newspapers .	20				370		334		5	
			Hot and Cold Weather Charges .	300				40		1		35	
			Petty Carriage and Cooly Charges.	48				200		269		32	
			Hill Journey Charges . .	50				48		48		10	
			Table Cloth	80				100		11		112	
			Liveries and Clothing of Servants.	5				...		81		...	
			Purchase of Country and European Articles	10				...		3			
			Repairs to Furniture . . .	20				...		8		...	
			Purchase of Periodicals . .	5								...	
			Lighting Charges . . .	50				...		4		...	
			Miscellaneous	5				...		4		... 4	
				45				...		52			
					988		750	...		1		...	
			Add—For rounding .		...				758	11			
			TOTAL .		12,000		12,600		14,391 9 14,400		827 15,531	8,467	

Detailed Account No. 20C.—POLICE.—District Executive Force—*contd.*

Vide Appendix E, page

	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	Explanatory Remarks.
			OTHER POLICE—*contd.*								
			Brought forward		30,500				31,000		
Treasury Guards—	269	268	Head Constables 18 (20), 68 (16), 182 (14)	47,952				48,120			
	1,421	1,418	Constables 484 (8), 934 (7)	1,24,920				1,25,184			
			Local Allowance (10), 7 (2), 6 (6), 3 (2), 25 (1)	1,092				1,092			
			Good Conduct Allowance	1,692				1,705			
				1,75,656				1,76,101			
			Deduct—Probable Savings	*656*				*1,101*			
					1,75,000				1,75,000		
Process Servers—	494	494	Constables 164 (8), 330 (7)	43,464				43,464			
			Local Allowance 3 (6), 3 (2), 6 (1)	360				360			
			Clothing	...				4,640			
			Travelling Allowance and Contingencies	...							
			Good Conduct Allowance	588				1,943			
					44,412			593			
Elephant Establishment—	15	15	Head Constables (14)	2,520				2,520	51,000		
	15	15	Constables 6 (8), 9 (7)	1,332				1,332			
			Good Conduct Allowance	18				18			
				3,870				3,870			
			Deduct—Probable Savings	*382*				*870*			
					3,488						
Special Police charged for to parties concerned—	2	2	Head Constables (25), (20)	540				540	3,000		
	18	16	Head Constables 3 (16), 13 (14)	2,760				2,970		9,727	The Revised Estimate here shown relates only to Special Police charged to parties concerned, Vellore training school and to Plague charges. The corresponding figures for the remaining heads under *Other Police* are included under District Police.
	148	141	Constables 39 (8), 102 (7)	12,312				12,528			
			Charge Allowance	...				96			
				15,612				16,134	26,731		
			Deduct—Probable Savings	*212*				*334*		25	
					15,400		14,000				
Vellore Training School—			Vellore Training School	11,500				15,800			
					11,500		200	1,200			
Additional Police entertained in consequence of Plague—		1	Inspector, Fourth Class (70)	840					1,200		26,731
			Horse Allowance (15)	180							
		1	European Head Constable (35)	420							
		5	Head Constables (25), (20), (16), 2 (14)	1,068							
		161	Constables (8)	15,456							
					17,964						
			Travelling Allowance	6,036							
					6,036					25	
			TOTAL OTHER POLICE		24,000		14,200			9,752	
					3,04,300		28,200		2,77,000		26,731

Detailed Account No. 20D.—POLICE.—Village Police.

Establishment—	177	177	Village Watchers 136 (3), 38 (4), 3 (5)	6,900				6,900		4,450	
			Famine Batta	...				...		6	
					6,900				6,861		
			Deduct—Probable Savings		*100*				160		
			TOTAL		6,800		6,800		6,700	4,456	
											6,961

Detailed Account No. 20E.—POLICE.—Special Police.

Salaries—	1	1	Superintendent (700) transferred from "District Executive Force—District Police," page 117	8,400				10,800		6,065	
			Exchange Compensation Allowance.	600		600		871		397	
					9,000		9,700		11,627		
Establishment—	1	1	Clerk (100)	1,200				1,200	1,063		
	1	1	Peon (10)	120				120		845	
					1,320		1,300		12,690		
Allowances—			Travelling Allowance	...				...	1,320	174	
			Hill Journey Allowance	692				642		633	
					692		850		1,320		
Contingencies—			Service Postage	350				370	642	155	
			Service Telegrams	20				40	694	5	
			Subscription to Newspapers	300				200		35	
			Hot and Cold Weather Charges	48				48	334	32	
			Petty Carriage and Cooly Charges	50				100	1	10	
			Hill Journey Charges	80				...	269	112	
			Table Cloth	5				...	48	...	
			Liveries and Clothing of Servants	10				...	11	...	
			Purchase of Country and European Articles	20				...	81	...	
			Repairs to Furniture	5				...	3	...	
			Purchase of Periodicals	50				...	8	...	
			Lighting Charges	5				...	...	...	
			Miscellaneous	45				...	4	4	
					988		750	...	4	...	
									52		
			Add—For rounding		...				1		
			TOTAL		12,000		12,600		758		827
									14,391	8,467	
									9		
									14,400		15,531

MADRAS—EXPENDITURE.

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Detailed Account No. 20F.—POLICE.—Railway Police.

Summary.	Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.		Accounts, 8 months, 1898–99.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MADRAS RAILWAY	31,690		30,000		29,562		28,788		17,976	
SOUTH INDIAN RAILWAY	14,104		16,000		13,713		12,008		11,271	
SOUTHERN MAHRATTA RAILWAY	6,458		5,800		5,196		5,408		12,856	
HIS HIGHNESS THE NIZAM'S GUARANTEED STATE RAILWAY,	183		200		156		255		438	
BEZWADA EXTENSION	21,979		21,000		19,958		22,254		13,516	
EAST COAST RAILWAY	...		...		3,415		...			
TEMPORARY RAILWAY GUARDS	4,686		800		...		...			
MADRAS-BEZWADA RAILWAY		79,100		73,800		72,000		68,713	56,057	
RAILWAY POLICE SCHEME	...	26,000	...		...	26,000	...			
TOTAL		1,05,100		73,800		98,000		68,713		

	Numbers. 1898-99.	Numbers. 1899-1900.								
			MADRAS RAILWAY.							
			Office Establishment.							
Establishment—	2	2	Clerks (25), (14)	468	468	468	468	468	468	312
			Detective and Travelling Staff.							
	1	1	Inspector (200)	2,400		2,400				
			Conveyance Allowance (15)	180		180				
Police Force—	1	1	Head Constables (25), (20)	540		540		5,691		3,883
	2	2	Do. (16), 2 (14)	528		528				
	3	3	Constables 9 (8), 8 (7)	1,536		1,536				
	17	17	Local Allowance 2 (10), 3 (7), 17 (3)	1,104		1,104				
			Platform Police.							
	5	5	Head Constables (16), 3 (14), (12)	840		840		12,867		8,372
	142	142	Constables 3 (10), 2 (9), 65 (8), 72 (7)	12,864		12,864				— 167
			Famine Batta	...		...		215		117
			Good Conduct Allowance	180		180		188		5,028
					20,172		20,172		18,591	
			Travelling Allowance	8,500	8,500	6,200	6,200	7,368	7,368	10 32
Allowances—										
			Rewards	100		150		74		32
Supplies and Services—			Clothing	1,500	1,600	1,690	1,840	1,011	1,085	180 78
			Rents, Rates and Taxes	100		50		85		...
			Lighting Charges	300		250		275		...
Contingencies—			Postage	150		200		142		36
			Telegraph Charges	50		32		11		38
			Petty Carriage Charges	...		200		...		
			Carriage of Stationery and Records.	100		...		60		...
			Photograph Charges	100		150		126		25
			Purchase of Country and European Articles	50		...		67		
			Miscellaneous	100	950	...	882	110	876	17,976
			TOTAL MADRAS RAILWAY		31,690	30,000	29,562		28,788	
			SOUTH INDIAN RAILWAY.							
			Office Establishment.							
Establishment—	2	2	Clerks (25), (14)	468		468		468		312
			Detective and Travelling Staff.							
	1	1	Inspector (200)	2,400		2,400				
			Conveyance Allowance (15)	180		180				
Police Force—	1	1	Head Constables (25), (20)	540		540		8,378		5,264
	2	2	Do. 2 (16), 3 (14)	888		888				
	5	5	Constables 14 (8), 14 (7)	2,520		2,520				
	28	28	Local Allowance 2 (10), 5 (7), 28 (3)	1,668		1,668				
			Platform Police.							
					384		384			10,870
	2	2	Head Constables (20), (12)					15,519		— 82
	174	176	Constables 2 (10), 1 (9), 102 (8), 71 (7)	16,104		15,924				16,364
			Famine Batta	...		...		118		
			Carried over		25,152		24,972		24,483	

DETAILED ACCOUNT No. 20F.—POLICE.—Railway Police—*contd.*

	Numbers 1898-99.	Numbers 1899-1900.	SOUTH INDIAN RAILWAY—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
			PLATFORM POLICE—*cont.*										
			Brought forward .	Rs. 25,152	Rs.	Rs.	Rs. ...	Rs. 24,972	Rs.	Rs. 24,483	Rs.	Rs. 16,364	
Allowances—			Good-Conduct Allowance . .	240				240		224		157	
			Travelling Allowance . . .	10,300				9,000		9,139		6,751	
Supplies and Services—			Clothing	2,500				2,110		1,336		...	
			Rewards	100				150		42		11	
			Lighting Charges . . .	200				400		529		171	
Contingencies—			Postage	150				250		128		84	
			Telegram	50				50		3		17	
			Petty Carriage Charges . .	100				211		...		...	
			Rents, Rates and Taxes . .	30				50		46		18	
			Carriage of Stationery and Records.	134				...		13		12	
			Photograph Charges . . .	...				150		...		...	
			Miscellaneous	...				...		118		27	
				38,956	38,956			37,583		36,052		23,612	
			Supervision at 10 per cent. on pay and local allowance 2,515										
			Pensionary contribution at 7½ per cent. on pay only . 1,747										
				42,218									
			Deduct—Seven-tenths chargeable to Railway Company . .	*30,252*	8,704			*29,270*	8,313	*29,605*	6,447	*15,093*	
			WATCH AND WARD ESTABLISHMENT.									8,519	
			Watchmen . . . 18,000										
			Three-tenths Government Share .	...	5,400				... 5,400			2,752	
			TOTAL SOUTH INDIAN RAILWAY .		14,104		16,000		13,713		5,561	11,271	
			SOUTHERN MAHRATTA RAILWAY.								12,008		
			OFFICE ESTABLISHMENT.										
Establishment—	2	2	Clerks (25), (14)	468				468		236		157	
			Deduct—Debitable to East Coast and Nellore-Bezwada Railways in mileage proportion (p. 125) .	*257*				...					
				211				468					
			DETECTIVE AND TRAVELLING STAFF.										
Police Force—	1	1	Inspector (150)	1,800				1,800					
			Conveyance Allowance . .	180				180					
			Deduct—Debitable to East Coast Railway in mileage proportion (p. 125) .	...				2,448					
				2,191				*1,159*					
	1	1	Head Constable (20) . . .	240				1,289				2,284	
	3	3	Head Constables (16), 2 (14) .	528				240		4,044			
	10	10	Constables 5 (8), 5 (7) . .	900				528					
			Local Allowances (10), 3 (7), 10 (3)	732				900					
			Good Conduct Allowance . .	12				732					
			Famine Batta	...				12				—15	
Allowances—			Travelling Allowances . . .	4,500				...				2,275	
Supplies and Services—			Clothing	140				3,000		3,841			
Contingencies—			Postage	65				140					
			Telegrams	27				60					(*a*) Included under Platform Police.
			Lamp-oil	140				24		(*a*)			
				9,475				100					
			Deduct—Debitable to Bezwada extension in mileage proportion (p. 124) .	*412*				7,025					
				9,063	9,063			*306*					
			Supervision at 10 per cent. on pay and allowance. 459					6,719					
			Deduct—For Bezwada extension (p. 124) . *20*										
				439									
			Pensionary Contribution at 7½ per cent. on pay only 276										
			Deduct—For Bezwada extension (p. 124) . *12*										
				264									
				9,766									
			Deduct—Seven-tenths chargeable to Railway Company.	*6,836*	2,227			*5,095*	1,624				
			Carried over .		2,227				1,624		8,121	4,701	

Detailed Account No. 20F.—POLICE.—Railway Police—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
			SOUTHERN MAHRATTA RAILWAY —*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Brought forward		2,227				1,624		8,121	4,701	
			PLATFORM POLICE.										
Police Force—	2	1	European Head Constables (50)	600									
	4	5	Head Constables (20), 4 (14)	912				1,200				7,247	
	116	116	Constables 57 (8), 59 (7)	10,428				672		10,731		116	
Supplies and Services—			Clothing	1,220				10,428				16	
			Good Conduct Allowance	132				1,220		1,354		6	
			Rewards	50				132		168		1	
			Rent, Rates and Taxes	100				50		23		27	
			Photograph Charges	50				195		32		183	
Contingencies—			Postage	50				26		...			
			Telegrams	25				50		3			
			Lighting Charges	230				25		10			
			Petty Carriage Charges	50				175		299			
			Purchase of Country and European Articles	50				100		13		23	
			Miscellaneous	60				...		20			
				13,957	13,957			...		1,020			
			Supervision at 10 per cent. on pay and allowance 1,194					14,273		21,794		12,320	
			Pensionary contribution at 7½ per cent. on pay only 896										
				16,047									
			Deduct—Seven-tenths chargeable to Railway Company	*11,232*									
					2,725			*11,507*	2,766	*17,430*	4,364		
			Three-tenths Government Share of Rent of Quarters for the Police		700							536	
			WATCH AND WARD ESTABLISHMENT.										
	32	32	Chowkidars 6 (7½), 23 (7), 3 (6)	2,688									
			Three-tenths Government Share		806				806		1,044	12,856	The actuals of the current year give the gross and not the net amount.
			TOTAL SOUTHERN MAHRATTA RAILWAY		6,458		5,800		5,196		5,408		
			BEZWADA EXTENSION.										
			DETECTIVE AND TRAVELLING STAFF.										
			Proportion of Office Establishment Inspector, Head Constables and Constables cost transferred from Southern Mahratta Railway (p. 123)	412				306		212		7	
				412	412			306					
			Supervision transferred from Southern Mahratta Railway (p. 123) 20									131	
			Pensionary Contribution transferred from Southern Mahratta Railway (p 123) 12										
				444									
			Deduct—Seven-tenths chargeable to Railway Company	*310*				*231*				300	
					102				75				
			PLATFORM POLICE.										
Police Force—	4	4	Constables 2 (8), 2 (7)	360				360		335			
Supplies and Services—			Clothing	40				40		41			
Contingencies—			Lighting Charges	10				10		4			
			Postage	5				5		...			
			Telegram	3				3		...			
				418	418			418		592			
			Supervision at 10 per cent. on pay and allowance 36										
			Pensionary Contribution at 7½ per cent. on pay only 27										
				481									
			Deduct—Seven-tenths chargeable to Railway Company	*337*				*337*		*337*		438	The actuals of the current year give the gross and not the net amount.
					81				81		255		
			TOTAL BEZWADA EXTENSION RAILWAY.		183		200		156		255		

DETAILED ACCOUNT No. 20F.—POLICE.—Railway Police—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	Explanatory Remarks.
			EAST COAST RAILWAY.										
			DETECTIVE AND TRAVELLING STAFF.										
Police Force—			Proportion of cost of office establishment transferred from Southern Mahratta Railway (p. 123)										
		1	Inspector (100)	257									
			Conveyance Allowance	1,200				1,159					
				180									
				1,637									
			Deduct—Debitable to Nellore-Bezwada Section (p. 126)	*431*									
										2,396		1,678	
				1,206									
	2	2	Head Constables (16), (14)	360				360					
	5	5	Constables 2 (8), 3 (7)	444				444					
			Local Allowance 2 (7), 5 (3)	348				348					
			PLATFORM POLICE.										
	5	5	Head Constables (20)	1,200				1,200					
	9	9	Head Constables 2 (16), 7 (14)	1,560				1,560					
	119	119	Constables 47 (8), 72 (7)	10,560				10,560		12,591		8,568	
			Good Conduct Allowance	144				144				83	
			Famine Batta	...				...		118		—17	
				15,822						546			
Allowances—			Travelling Allowance	3,900				15,775		15,651			
			Horse Allowance	...				2,500				2,200	
Supplies and Services—			Clothing	1,400				...		3,716		56	
			Rewards	25				1,400		84			
Contingencies—			Lighting Charges	200				25		1,532			
			Rents, Rates and Taxes	400						5			
			Purchase of Country and European Articles	100				250				193	
			Carriage of Stationery and Records.	50				170		285		521	
			Purchase and Repairs to Furniture.	50						614			
			Office Expenses	20				...					
			Photograph Charges	30				...		59		19	
			Postage	200				...		22		65	
			Telegraph Charges	20				...		40		2	
			Petty Carriage Charges	25				29		13			
			Binding Charges	10				200		...		119	
								40		218		29	
				22,252				75		13			
			Deduct—Probable Savings	*273*				...		...			
								20,464		2			
								506					
									19,958				
			TOTAL EAST COAST RAILWAY		21,979		21,000						
									19,958		22,254	13,516	
			TEMPORARY RAILWAY GUARDS.										
Police Force—	5		Head Constables (14)										
	24		Constables 10 (8), 14 (7)					840					
Contingencies—			Clothing					2,136					
			Lighting Charges					290					
			Postage					75					
			Telegram					34					
			Petty Carriage Charges					10					
								30					
									3,415				
			TOTAL TEMPORARY RAILWAY GUARDS.						3,415				

Detailed Account No. 20F.—POLICE—Railway Police—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
			MADRAS-BEZWADA RAILWAY.										
			NELLORE-BEZWADA RAILWAY.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Police Force—			Portion of cost of office establishment and Inspector transferred from East Coast Railway (125)	431									
			DETECTIVE AND TRAVELLING STAFF.										
		1	Head Constable (20)	240									
		3	Constables 2 (8), 1 (7)	276									
			Local Allowance 1 (10), 3 (3)	228									
			PLATFORM POLICE.										
		1	Head Constable (20)	240									
		6	Constables 3 (8), 3 (7)	540									
			Good-conduct Allowance	12									
				1,967									
Allowances—			Travelling Allowance	1,000									
Supplies and Services—			Clothing	110									
Contingencies—			Rewards	20									
			Lighting Charges	50									
			Miscellaneous	39									
			TOTAL, NELLORE-BEZWADA RAILWAY		3,186								
			Addition for probable cost of Police for Madras-Nellore Section		1,500								
			TOTAL MADRAS-BEZWADA RAILWAY		4,686		800						

Detailed Account No. 20G.—POLICE.—Cattle Pounds.

			CATTLE POUNDS.										
Establishments—	40	40	Special Fund Clerks in Collectors' Offices inclusive of the Local Audit Clerks—										
			Part Salary transferred from 3. Land Revenue (pages 39 & 40)	937									
	146	147	Special Fund Clerks in Taluk Offices—					1,040					
			Part Salary transferred from 3. Land Revenue (pages 39 & 40)	2,248		5,800							
	21	21	Special Fund Clerks in Deputy Tahsildars' Offices—					2,414					
			Part Salary transferred from 3. Land Revenue (pages 39 & 40)	3,611							6,564		
	8,949	9,007	Pound-keepers *	1,28,300		1,30,000		3,283				3,827	
	1,793	1,800	Watchmen and Sweepers *	13,400		12,000		1,31,400		1,26,207		85,651	
			Famine Batta	...		...		12,263		13,530		8,691	
							1,47,800		1,50,400		1,16,314	1	
				1,48,096						13			
			Add—For rounding.	4									
Allowances—					1,48,100								
			Travelling Allowance of Clerks other than Local Audit Clerks transferred from Land Revenue (pages 39 & 40)	200				100					
					200		100		100	107	107		
Supplies and Services—			Construction and Repair of Pounds	90,000		87,000		87,700				66	
			Feeding Charges	40,700		40,000		37,000		75,469			
			Rewards for impounding Cattle							40,465		29,027	
			Part Cost transferred from 3. Land Revenue (pages 39 & 40)	300		400		300				26,348	
			Refunds	400		300		500		302			
			Purchase and Repair of Pound Boards	...		50				333			
					1,31,400		1,27,750	...		...		324	
									1,25,500		1,16,569	143	
			Carried over		2,79,700		2,75,650		2,76,000		2,62,990	22	
												1,54,100	

* Paid at a percentage of the collections.

Detailed Account No. 20G.—POLICE.—Cattle Pounds—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Brought forward		2,79,700		2,75,650		2,76,000		2,62,990	1,54,100	
Contingencies—			Part cost of Contingencies transferred from Land Revenue (pages 39 & 40)—										
			Hospital Charges	330								272	
			Rents, Rates and Taxes	674				320		125		251	
			Service Postage	...				637		504		1	
			Service Telegrams	33				...		6		12	
			Hot and Cold Weather Charges	28				19		4		12	
			Purchase of Books	11				28		8		...	
			Purchase and Repair of Furniture	267				16		6			
			Binding Charges	103				403		600		12	
			Record-room Charges	7				133		11		38	
			Carriage of Stationery, etc.	172				14		6		...	
			Purchase of Country Articles each costing less than Rs. 50	211				250		21		...	
			Purchase of European Articles each costing not less than Rs. 5	5				55		109		31	
			Purchase of European Articles each costing less than Rs. 5	15				10					
			Lighting Charges	9				...				2	
			Tom-tom Charges	14				8		...		...	
			Money-order Commission	20				7		1		...	
			Office Expenses	1				...		2		...	
			Burial Charges	...						...			
			Printing at Private Presses	...				...				7	
			Miscellaneous	...				...		5		...	
								...		...		...	
								...		14		...	
					1,900		1,150		1,900	63	1,485		
			TOTAL		2,81,600		2,76,800		2,77,900		2,64,475	1,54,733	

Detailed Account No. 20H.—POLICE.—Steam-boiler Inspection Establishment.

	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			PROVINCIAL.										
			STEAM-BOILER INSPECTION UNDER MADRAS ACT III OF 1893.										
Salaries—	1	1	Inspector (500)	6,000		6,000		6,000		6,000		4,000	
	1		Exchange Compensation Allowance	429		400		484		553		262	
					6,429		6,400		6,484		6,553		
Establishment—	1	1	Clerk (25)	300								320	
	2	2	Peons (8), (7)	180		490		300		480		4	
			Overtime Allowance	10				180					
					490		490	...		18			
Allowances—			Travelling Allowance	700		700			480		498	342	
					700		700	800		539			
Supplies and Services—			Purchase of Apparatus	160		500			800		539	...	
					160			500		...			
Contingencies—			Purchase of European Articles each costing less than Rs. 5	25			500		500		...		
			Purchase of European Articles each costing not less than Rs. 5	35				25				11	
			Purchase of Country Articles each costing less than Rs. 50	25				35		76			
			Purchase of Books	20								2	
			Advertisements	10				25				...	
			Postage Charges	60				50		...		21	
			Telegraph Charges	10				60		61		3	
								60		45			
								20		1			
			Carried over	185	7,779		8,090	275	8,264	183	7,590	4,965	

DETAILED ACCOUNT No. 20H.—POLICE.—Steam-boiler Inspection Establishment—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	*PROVINCIAL*—contd.	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
			STEAM-BOILER INSPECTION UNDER MADRAS ACT III OF 1893—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward .	185	7,779		8,090	275	8,264	183	7,590
Contingencies—contd.			Purchase of Furniture . .	50				300			
			Rents, Rates and Taxes . .	...				600		...	
			Liveries and Clothing of Servants .	10				25		...	
			Peons' Belts and Badges . .	...				15		10	
			Carriage of Stationery and Records.	10				10		12	
			Record-racks, Boards, etc. . .	35				35		1	
			Rattan Mats and Blinds . .	10				25		...	
			Table Cloth	10				10		...	
			Hot and Cold Weather Charges .	42				80		...	
			Sweepers' Allowances . . .	12				48		...	
			Scavenging Expenses . . .	12				12		...	
			Lighting Charges . . .	5				15		...	
			Petty Carriage and Cooly Charges .	30				20		...	
			Office Expenses	10				10		14	
			Unforeseen Charges . . .	...				...		...	
					421		210		1,480	...	220
			Deduct—For rounding .						9,744		...
									44		...
			TOTAL .		8,200		8,300		9,700		7,810

21.—MARINE.

	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.
PROVINCIAL.		Rs.	Rs.	Rs.	Rs.
Marine Establishments	21A	8,000	8,000	8,000	7,999
TOTAL .		8,000	8,000	8,000	7,999

DETAILED ACCOUNT No. 21A.—MARINE.—Marine Establishments.

	Number. 1898-99.	Number. 1899-1900		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	1	1	Agent, Govt. Consignments (300) .	3,600		3,600		3,600			
	1	1	Exchange Compensation Allowance.	257		230		290		3,600	
					3,857		3,830		3,890	332	
Establishment—	1	1	Manager (100)	1,200				1,200			3,932
	7	7	Clerks (40), (20), (18), 2 (16), 2 (12)	1,603				1,608		3,344	
	6	6	Servants (10), 4 (7), (3½) .	498				498			
					3,306		3,300		3,306		3,344
Supplies and Services—			Boat and Cooly hire . .	67				30		47	
					67		50		30		47
Contingencies—			Purchase of European Articles each costing less than Rs. 5 . .	10				20			
			Purchase of Country Articles each costing less than Rs. 50 . .	50				30		115	
			Repairs to Furniture . . .	10				25			
			Hot and Cold Weather Charges .	90				72		3	
			Postage Charges . . .	60				50		46	
			Telegraph Charges . . .	150				75		48	
			Telephone Charges . . .	160				160		65	
			Rents, Rates and Taxes . .	225				225		160	
			Office Expenses	15				...		224	
			Purchase of Books . . .	...				...		9	
			Miscellaneous	...				...		3	
					770		820		657	3	676
			Add—For rounding .						7,883		
			TOTAL		8,000		8,000		117		
									8,000		7,999

Accounts, 8 months, 1898-99.	Explanatory Remarks.
Rs.	
4,965	
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1	
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19	
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...	
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...	
4,989	
2,400	
157	
2,226	
33	
60	
1	
66	
70	
107	
80	
224	
32	
... 61	
5,517	

22.—EDUCATION.

	Detailed Account No.	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.	Accounts, 1897–98.	Accounts, 8 months, 1898–99.	Explanatory Remarks.
*Provincial.**		Rs.	Rs.	Rs.	Rs.	Rs.	
Direction	22A	54,000	55,700	54,900	60,980	37,274	
Inspection	22B	2,94,800	2,93,800	2,84,200	2,87,629	1,90,907	
Government Colleges, General	22C	2,20,800	2,16,800	2,19,500	2,15,984	1,39,782	
Government Colleges, Professional	22D	1,78,300	1,95,300	1,86,800	1,92,071	1,23,531	
Government Schools, General	22E	1,50,000	1,49,400	1,47,200	1,49,178	91,362	
Government Schools, Special	22F	3,32,600	2,52,900	2,28,600	2,32,562	1,73,934	
Grants-in-aid	22G	5,29,000	5,29,000	5,29,000	5,55,630	2,69,705	
Scholarships	22H	38,000	40,000	32,000	37,897	29,487	
Miscellaneous	22I	47,100	41,500	57,500	14,983	11,297	
Refunds		400	800	500	369	374	
Total, Provincial		~~17,75,000~~ 18,45,000	~~13,30,000~~ 17,75,900	17,40,000	17,47,233	10,67,633	
Local.							
Inspection	22B	1,04,000	1,02,000	1,03,400	1,01,630	66,619	
Government Schools, General	22E	6,70,500	7,02,000	7,12,500	7,04,816	3,75,928	
Government Schools, Special	22F	61,900	52,000	58,100	50,190	32,248	
Grants-in-aid	22G	2,31,700	2,28,300	2,28,300	2,29,302	5,295	
Scholarships	22H	...	...	700	232	...	
Miscellaneous	22I	2,800	3,600	20,900	9,579	996	
Refunds		100	100	100	24	51	
Total, Local		10,71,000	10,38,000	11,24,000	10,95,773	4,81,137	
TOTAL		29,16,000	28,63,000	28,64,000	28,43,056	15,48,770	

* The expenditure is controlled by the Director of Public Instruction.

Detailed Account No. 22A.—EDUCATION.—Direction.

	Numbers. 1898–99.	Numbers. 1899–1900.	Details.	Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.		Accounts, 8 months, 1898–99.	Explanatory Remarks.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Salaries—	1	1	Director of Public Instruction (2,000–50–2,250)	27,000		27,000		27,000		31,375		18,000	The actuals of 1897–98 include extra cost entailed by the grant of privilege leave.
	1	1	Exchange Compensation Allowance	1,905		1,760		2,177		2,931		1,165	
	1	1	Personal Assistant, Provincial Educational Service (450)	5,400		6,400		4,800		4,840		4,591	The increase in the Revised Estimate is due to the extra expense entailed by the grant of three months' privilege leave. He has been promoted to the higher grade on Rs. 450 per mensem with retrospective effect from 4th July 1897.
			Deduct—Probable Savings	34,305 *1,618*		35,160 ...		33,977 *165*		39,146 ...			
Establishment—	1	1	Assistant and Manager (150—5—175)		32,687		35,160		33,812		39,146	9,051	
	1	1	Head Clerk (100—5—125)	1,980				1,980					
	5	5	Clerks (80), (60—4—80), (70), 2 (60)	1,500				1,500					
	16	16	Clerks (50), (40), 2 (30), (20—2—30), 3 (25), 4 (20), 3 (15); Reader (15)	4,104		13,700		4,104		13,905			
	19	19	Servants—5 Attenders, 2 (12), (10), (9), (8); Duffadar (11); Muchi (9); Peons 2 (8), 5 (7); Messengers 2 (7); Sweeper (3½); Night Peon (3½); Scavenger (3)	4,692				4,692					
			Temporary Establishment	1,752				1,752				354	
				420		470		360		374		175	
Allowances—			Travelling Allowance of Officers	1,000	14,448	500	14,170	900	14,388	1,126	14,279	89	
			Travelling Allowance of Establishment	250		200		400		191		360	
			Allowance to Secretary, Text-Book Committee	480		480		480		480		45	
Supplies and Services—			Honoraria	150	1,730	100	1,180	150	1,780	335	1,797	100	
			Maps for the Public Instruction Report	320		320		320		740		140	
			Translation Charges	145		150		50		...		...	The provision for next year is for the Laccadive First Standard Reader.
			Printing Text Books, etc.	90		...		...		...			
Contingencies—			Purchase of European Articles each costing less than Rs. 5	20	705		570	20	520		1,075		
			Purchase of European Articles each costing not less than Rs. 5	30				80		65			
			Purchase of Country Articles each costing less than Rs. 50	20				...		...			
			Purchase of Country Articles each costing not less than Rs. 50	70				...		...			
			Purchase of Books	500				553		446			
			Purchase of Periodicals	600				600		803			
			Subscription to Newspapers	40				40		...			
			Carried over	1,280	49,570		51,080	1,293	50,500	1,314	56,297	34,070	

Detailed Account No. 22A.—EDUCATION.—Direction—*contd.*

	Details—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Contingencies—contd.	Brought forward	1,280	49,570		51,080	1,293	50,500	1,314	56,297	34,070	
	Purchase of and Repairs to Furniture	50				120		457			
	Peons' Belts and Badges	5				25		5			
	Carriage of Stationery and Records	75				100		63			
	Liveries and Clothing to Servants	30				...		30			
	Hot and Cold Weather Charges	100				100		130			
	Sweepers' Allowances	7				4		7			
	Scavenging Expenses	3				5		1			
	Postage Charges	2,300				2,200		2,155		3,204	
	Telegraph Charges	100				120		94			
	Binding Charges	40				40		38			
	Packing Charges	2				...		...			
	Lighting Charges	30				30		22			
	Petty Carriage and Cooly Charges	295				300		256			
	Money Order Commission	2				2		...			
	Padlocks	1				1		...			
	Office Expenses	60				60		49			
	Miscellaneous	50				...		62			
			4,430		4,620		4,400		4,683		
	TOTAL DIRECTION		54,000		55,700		54,900		60,980	37,274	

Detailed Account No. 22B.—EDUCATION.—Inspection.

	Numbers. 1898-99.	Numbers. 1899-1900.										
			PROVINCIAL.									
Salaries—	2	2	Inspectors, Indian Educational Service (500—50—1,000)	24,000				24,000				32,943
	2	2	Personal Allowances (250—50—500), (200—10—250)	6,840		47,400		6,120		39,628		
	2	2	Inspectors, Provincial Educational Service (700), (500)	14,400				14,400				
	2	2	Inspectresses of Girls' Schools, Indian Educational Service (500—20—600), (450—10—500)	13,200		14,040		13,200				8,800
	4	4	Exchange Compensation Allowance.	3,146		3,140		3,493		13,204		2,139
	9	9	Assistant Inspectors, Provincial Educational Service (500), (400), (350), (300), 4 (250), (200)	33,000		31,000		33,000		3,403		21,549
	8	8	Sub-Assistants, 1st Class (150)	14,400				14,400		31,724		51,049
	13	13	Sub-Assistants, 2nd Class (125)	19,500		77,000		19,500				
	28	28	Sub-Assistants, 3rd Class (100)	33,600				33,600		79,178		
	13	13	Probationers (75)	11,700				11,700				
	2	2	Superintendents of Hill Schools, Vizagapatam and Gódávari 2 (60—3—75)	1,620				1,656				2,853
	4	4	Superintendents of Hill Schools, Ganjám, Vizagapatam and Gódávari (50), (40—2—50), (40), (30).	2,040		3,400		2,040		3,444		280
	1	1	Muhammadan Inspecting Schoolmaster (35)	420		420		420		420		
			Lump Provision for new sanctions	8,500		...		...		...		
				1,86,366				1,77,529				
			Deduct—Probable Savings	*6,285*				*6,583*				
					1,80,081		1,76,400		1,70,946		1,71,001	
			INSPECTORS', INSPECTRESSES' AND ASSISTANT INSPECTORS' ESTABLISHMENTS.									
Inspectors' and Inspectresses' Establishment—	6	6	Clerks (50—2—60)	4,320				4,296				6,929
	18	18	Clerks 6 (25—1—30), 4 (20—1—25), 7 (15—1—20), (15)	4,788		19,000		4,884		10,074		5,834
	14	14	Servants—Night Peon (5); Peons 13 (7)	1,152				1,152				
Assistant Inspectors' Establishment—	28	28	Clerks 9 (30), 9 (20), 9 (15), (12).	7,164				7,164				
	18	18	Peons (7)	1,512				1,512		8,606		
			Carried over	18,936	1,80,081	19,000	1,76,400	19,008	1,70,946	18,680	1,71,001	1,32,376

The increase in the Revised Estimate is due to the extra cost entailed by the grant of privilege leave.

The Revised Estimate provides for privilege leave allowance to the Junior Inspectress of Girls' Schools.

Detailed Account No. 22B.—EDUCATION.—Inspection—*contd.*

Vide Appendix E, page .

	Numbers. 1898-99.	Numbers. 1899-1900.	*PROVINCIAL*—contd.	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
			Inspectors', Inspectresses' and Assistant Inspectors' Establishments—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Brought forward	18,936	1,80,081	19,000	1,76,400	19,008	1,70,946	18,680	1,71,001	1,32,376	
Sub-Assistant Inspectors' Establishment—	70	70	Clerks (25), 56 (15), 5 (14), 8 (12)	12,372				12,372				11,201	
	62	62	Servants (8), 3 (7), 58 (6)	4,524		16,800		4,524		16,555		3,038	
Hill Schools Superintendent's Establishment—	1	1	Temporary Establishment *	4,080		3,700		3,000		3,649		562	
	9	8	Clerk (25)	300		1,000		300		777		2	
			Servants 2 (8), 4 (7), (6), (5)	660		...		732		242			
			Famine batta	...				...					
				40,872									
			Deduct—Probable Savings	*160*									
					40,712		40,500		39,936		39,903		
Allowances—			Travelling Allowance of Officers	41,000		40,000		41,000		40,352		23,389	
			Travelling Allowance of Establishment	14,400		14,000		14,440		13,975		8,081	
			Warm Clothing	...		...		200		...		...	Provision for warm clothing is made under Liveries and Clothing of Servants.
					55,400		54,000		55,640		54,327		
Supplies and Services—			Printing Examination Cards, etc.	...				...		106		2	
			Furniture, Apparatus, etc.	920				...		...		...	
			Remuneration to Copyists, etc.	...				800		287		301	
			Purchase of Books and Maps	...				100		303		28	
				144	920		700		900		696		
Contingencies—			Liveries and Clothing of Servants	...				...		132			
			Purchase of Stationery	18				...		1,218			
			Purchase of European Articles each costing less than Rs. 5	...				10					
			Purchase of European Articles each costing not less than Rs. 5					10		1,258			
			Purchase of Country Articles each costing less than Rs. 50	2				30					
			Purchase of Country Articles each costing not less than Rs. 50	...				...					
			Clocks, Timepieces, etc.	...				...					
			Purchase of Periodicals	208				...		6			
			Books	108				200		148			
			Repairs to Furniture	171				...		...			
			Supply of Drinking Water	3				400		271			
			Peons' Belts and Badges	21				...		...			
			Carriage of Stationery and Records	2,247				30		52			
			Cloth for Records	...				2,000		2,258			
			Landing and Shipping Charges	...				29		30		11,927	
			Table Cloth	5				5					
			Office Scales and Weights	...				15		...			
			Advertisements	10				3		14			
			Money Order Commission	3				20		6			
			Hot and Cold Weather Charges	53				5		16			
			Sweepers' Allowances	334				100		5			
			Scavenging Expenses	55				240		81			
			Postage Charges	9,540				30		326			
			Telegraph Charges	336				9,600		19			
			Rents, Rates and Taxes	3,510				211		9,424			
			Binding Charges	151				3,303		324			
			Packing Charges	12				100		3,331			
			Lighting Charges	229				20		220			
			Petty Repairs to Buildings	3				280		4			
			Petty Carriage and Cooly Charges	308				10		376			
			Office Expenses	123				60		1			
			Miscellaneous	93				67		457			
					17,687		22,000	...	16,778	1,175	21,702		
			TOTAL INSPECTION		2,94,800		2,93,600		2,84,200	550	2,87,629	1,90 907	The Revised is based upon the actuals of the past and current years.
			LOCAL.										
Salaries—			Inspecting Schoolmasters (65), (44), 14 (40), 2 (38½), 2 (36), 37 (35), 57 (30), (27½), 4 (27), (26), 54 (25), (24), 8 (22½), 2 (22), 16 (20)										
Establishment—	201		Servants (6)					70,830	70,830	70,850	70,850		
Allowances—			Travelling Allowance					144	144	150	150		
Contingencies—	2		Postage Charges					23,000	23,000	22,652	22,652	66,619	
			Rents, Rates and Taxes					3,850					
			Purchase and Repair of Furniture					150		7,978			
			Office Expenses and Miscellaneous					136					
								5,290					
									9,426		7,978		
			TOTAL LOCAL		1,04,000		1,02,000		1,03,400		1,01,630		
			TOTAL		3,98,800		3,95,600		3,87,600		3,89,259	2,57,526	

* On varying scales of pay and for varying periods.

Detailed Account No. 22C.—EDUCATION.—Government Colleges, General.

	Numbers 1898-99.	Numbers 1899-1900.	ARTS COLLEGES (ENGLISH AND ORIENTAL).	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salaries—	3	3	Principals and Headmasters— Indian Educational Service (500—50—1,000)	36,000				34,800				25,795	
	2	2	Personal Allowances (250—50—500), (200—10—250)	6,840		39,000		6,000		41,322			
	1	1	Headmaster, Provincial Educational Service (200)	2,400				7,200					
	1	1	Other Professors— 1st Class, Graded List (1,250—50—1,500)	18,000				17,400					
	2	2	2nd Class, Graded List 2 (1,000—50—1,250)	28,200				27,600				54,101	
	1	1	Professor of Physics, Indian Educational Service (500—50—1,000)	11,400				10,800					
	1	1	Professor of History, Indian Educational Service (500—50—700) during probation	8,400		83,000		7,800		78,666			
	1	1	Lecturer, Provincial Educational Service (700)	8,400				8,400					
	2	2	Junior Professor of English, Provincial Educational Service (600) *	7,200				6,600					
	7	7	Native Professors, Provincial Educational Service (550), (500)	12,600				12,000					
	2	2	Lecturers and Assistant Professors, Provincial Educational Service (450), (400), 2 (350), 3 (200) †	25,800				25,800				32,722	
	17	17	Assistant Professor of Geology and Zoology (180), (170)	4,200		49,000		4,200		45,005			
	1	1	Assistant Lecturers and Assistant Professors 3 (175), 3 (150), 4 (125), 5 (100), 2 (75)	25,500				25,500					
	1	1	Master and Teacher (125—5—175)	2,100				2,100					
	23	24	Master and Teacher (90—6—120)	1,368				1,296				11,718	
			Masters and Teachers (100), 2 (60—4—80), 2 (60—2—80) ‡, (60), 9 (40—2—60), (30—1—35), 3 (20—2—40); Demonstrators, Presidency College, 2 (25) for 10 months; (20—1—25), 2 (20).			19,000				20,205			
	8	8	Exchange Compensation Allowance	14,504				14,064				3,531	
				7,774		5,300		8,419		8,065			
			Deduct—Part Cost transferred to "Government Schools, General" (page 137)	2,20,686				2,19,979					
				4,926				*5,122*					
			Deduct—Probable Savings	2,15,760				2,14,857					
				16,029				*15,886*					
Establishment—	2	2	Clerk (60—2—80) and Librarian (60—2—80)	1,776	1,99,731		1,95,300	1,752	1,98,971		1,93,263		
	5	5	Clerks 2 (20—2—40), (20—1—25), and Librarians (20—2—40), (15)	1,728				1,680				5,505	
	63	63	Servants—Attendants 3 (20), (12); 2 Muchis (10½), (7½); 22 Peons 4 (9), 2 (8), 9 (7), 7 (6); Water-Brahman (7); 4 Toties (8), 2 (5), (2); 6 Night Peons 5 (5), (3½); 8 Gardeners (8), 3 (6), 4 (5); 7 Sweepers (4); 9 Punkah-pullers (3½)							8,079			
			Famine Batta	4,896				4,884					
			Temporary Establishment	...				...		7			
				...				...		300			
			Deduct—Part Cost transferred to "Government Schools, General" (page 137)	8,400				8,316					
				408				*408*					
Allowances—					7,992		8,400		7,908		8,386	806	
			Travelling Allowance of Officers	300				550		318			
			Travelling Allowance of Establishment and Students	400				150		408			
					700		1,000		700		726		
			Carried over		2,08,423		2,04,700		2,07,579		2,02,375	1,34,178	

* The Junior Professor of English, Presidency College, draws a local allowance of Rs. 350 per mensem as Secretary to the Commissioner for Government Examinations. (*Vide* Note † page 194.)

† The Senior Assistant Professor, Presidency College, draws a local allowance of Rs. 250 per mensem as Canarese Translator to Government (page 84).

‡ The Malayalam Pandit, Presidency College, draws a local allowance of Rs. 250 per mensem as Acting Malayalam Translator to Government (page 83).

DETAILED ACCOUNT No. 22C.—EDUCATION.—Government Colleges, General—*contd.*

	ARTS COLLEGES (ENGLISH AND ORIENTAL)—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Supplies and Services—	Brought forward		2,08,423		2,01,700		2,07,579		2,02,375	1,34,178	
	Gymnasia	...		50		...		91		...	
	Purchase of Furniture and Apparatus	335		200		200		408		16	
	Library and Prize Allowances	1,000		500		1,100		932		2	
	Reading-room Charges	1,512		1,500		1,512		1,525		421	
	Laboratory Charges	1,500		20		1,000		...		6	
	Petty Works of Construction	2,000		2,600		2,000		2,569		603	
	Batta and Carriage to Students	250		50		300		102		32	
	Class Books and Maps	25		130		...		25		16	
		40		50		30		40		26	
Contingencies—	Peons' Belts and Badges		6,662		5,100		6,142		5,695		
	Purchase of European articles each costing less than Rs. 5	...				...		13			
	Purchase of European articles each costing not less than Rs. 5	3				...		...			
	Purchase of Country articles each costing less than Rs. 50	5				...		...			
	Packing Charges	27				...		...			
	Cost of Stationery	8				...		...			
	Dhoby's Charges	...				...		2			
	Purchase of Periodicals	40				...		136			
	Hot and Cold Weather Charges	15				36		36			
	Cost of Europe Stores (including Freight)	47				18		1,663			
	Landing and Shipping Charges	1,300				20		33			
	Petty Repairs to Buildings	26				1,500		745			
	Repairs to Furniture	135				11		20			
	Carriage of Stationery and Records	197				113		336			
	Rattan Mats and Blinds	6				254		236			
	Cloth for Dusters and Towels	2				...		1			
	Supply of drinking water	...				3		...			
	Purchase of Books	24				11		4			
	Gardening Expenses	3				2		...			
	Sweepers' Allowances	14				...		...			
	Scavenging Expenses	12				12		8		4,462	
	Postage Charges	24				6		7			
	Telegraph Charges	117				22		19			
	Rents, Rates and Taxes	15				80		125			
	Binding Charges	3,078				10		8			
	Lighting Charges	365				3,063		3,030			
	Petty Carriage and Cooly Charges	77				316		421			
	Money Order Commission	85				67		77			
	Office Expenses	3				84		94			
	Miscellaneous	47				3		2			
	Table Cloth	40				96		462			
		...				52		431			
			5,715		7,000	...	5,779	8	7,917	1,39,762	
	TOTAL GOVT. COLLEGES, GENERAL.		2,20,800		2,16,800		2,19,500		2,15,984		

DETAILED ACCOUNT No. 22D.—EDUCATION.—Government Colleges, Professional.

	SUMMARY.	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	LAW COLLEGE	45,700		52,100		58,104		51,370		32,821
	COLLEGE OF ENGINEERING	57,200		53,700		49,969		52,982		31,438
	TEACHERS' COLLEGE, SAIDAPET, AND TRAINING COLLEGE, RAJAHMUNDRY	41,300		52,300		40,760		52,120		34,690
	COLLEGE OF AGRICULTURE	34,100		37,200		37,767		35,599		24,582
	TOTAL		1,78,300		1,95,300		1,86,600		1,92,071	1,23,531

Numbers. 1898-99.	Numbers. 1899-1900.	DETAILS.								
		LAW COLLEGE.								
Salaries—										
1	1	Principal (1,200)	14,400		14,400		14,400		14,400	9,600
8	8	Professors and Assistants	24,450				24,450		21,101	13,150
1	1	Special Lecturer	500		21,300		500			629
1	1	Exchange Compensation Allowance.	1,029		950		1,161		1,327	
			40,379				40,511		36,828	
		Add or *Deduct*—For rounding	83				23		...	
				40,296		36,650		40,534		36,828
		Carried over		40,296		36,650		40,534		36,828	23,379

DETAILED ACCOUNT No. 22D.—EDUCATION.—Government Colleges, Professional—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
			LAW COLLEGE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Brought forward		40,296		36,650		40,534		36,828	23,379	
Establishment—	2	2	Clerk (20—2—40) and Librarian (25)	780				660		1,143		692	
	5	5	Servants—Attender (8); Peons (7), 2 (6); Night Peon (5).	384				420					
			Lump Provision for Additional Establishment	450				600		...			
					1,614		1,000		1,680		1,143	8,000	
Supplies and Services—			Special Furniture	200				12,300		12,000		565	
			Library and Prizes	1,000				1,000		932			
					1,200		13,000		13,300		12,932		
Contingencies—			Purchase of Books	3				3					
			Purchase of European Articles each costing not less than Rs. 5	30				50					
			Purchase of Country Articles each costing less than Rs. 50	20				75		13			
			Purchase of Country Articles each costing not less than Rs. 50	50				50					
			Carriage of Stationery and Records	5				...		3			
			Purchase of Periodicals	10				10		86			
			Repairs to Furniture	40				40		10			
			Hot and Cold Weather Charges	50				22		10			
			Postage Charges	19				20		...		185	
			Telegraph Charges	1				...		1			
			Rents, Rates and Taxes	2,000				2,000		...			
			Binding Charges	100				100		95			
			Lighting Charges	200				200		177			
			Petty Carriage and Cooly Charges	22				20		18			
			Packing Charges	...				...		7			
			Advertisements	20				...		20			
			Supply of Drinking Water	...				...		12			
			Office Expenses	20				...		15			
					2,590		1,450		2,590		467	32,821	As it is believed that the new Law College building will be occupied at the beginning of January 1899, a provision of Rs. 1,000 is included in the Revised Estimate on account of Municipal Assessment.
			TOTAL LAW COLLEGE		45,700		52,100		58,104		51,370		
			COLLEGE OF ENGINEERING.										
Salaries—	1	1	Principal (1,240)*	14,891				14,890		15,858		8,517	
	1	1	Professor, Indian Educational Service (500—50—1,000)	12,000				9,600					
	1	1	Professor, Provincial Educational Service (500)	6,000				6,000					
	2	2	Instructors, Provincial Educational Service (350), (300)	7,800				6,600					
	1	...	Personal Allowance to Sergeant Reynolds (50)	...				600		34,666		24,145	
	4	4	Instructors (150—5—200), 2 (100—5—150), (175) (Workshop Instructor)	6,660				6,540					
	5	5	Instructors 2 (75—2½—100), 2 (60—2—80), (60) (Assistant Workshop Instructor)	4,356				4,464					
	2	2	Instructors (30—3—45), (20—2—40)	912				876					
			Allowance to the lecturer in Chemistry	600				...					
			House Rent Allowance	...				...		...			
			Presidency Allowance	...				...		393		...	
	6	4	Exchange Compensation Allowance	2,478		1,400		...		873		...	
								2,846		3,311		1,309	
			Deduct—Part Cost transferred to "Government Schools, Special—School of Engineering," on account of the School department (p. 147)	55,697				52,416		55,101		33,971	
				14,535				*17,240*		*14,676*		*8,266*	
				41,162				35,176				25,705	
			Deduct—Probable Savings	*7,261*				*3,920*					
					33,901		37,400		31,256		40,425		
Establishment—	1	1	Clerk (40—2—60)	720				720					
	2	2	Clerks (20—2—40), (15—1—25)	708				660		3,648		2,712	
	2	2	Librarian and Storekeeper and Superintendent of Military Pupils (30—2—50), (20—2—40)	984				960					
	22	22	Servants—Stoker (10); 6 Peons, (10), (9), 4 (8); 13 Lascars, 9 (7), 2 (6); 2 Temporary Lascars (6) for 8 months in the year; 2 Sweepers (5)	1,848				1,848					
			Temporary Establishment	...				...		309			
				4,260				4,188		3,957			
			Deduct—Part Cost transferred to "Government Schools, Special—School of Engineering" (p. 147)	*2,326*				*2,392*					
					1,934		1,800		1,796	*2,292*		*1,644*	
			Additional Establishment	4,000								1,068	
					4,000								
			Carried over		39,835		39,200		33,052		42,090	26,773	

* Gets free quarters.

DETAILED ACCOUNT No. 22D.—EDUCATION.—Government Colleges, Professional—*contd.*

Vide APPENDIX E, PAGE .

	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	Explanatory Remarks.
			COLLEGE OF ENGINEERING—*contd.*										
			Brought forward .		39,835		39,200		33,052		42,000	26,773	
Allowances—			Travelling Allowance of Officers and Students	370				370		393		163	
			Travelling Allowance of Establishment	30				30		305		186	
					400		600		400		698		
Supplies and Services—			Remuneration to Examiners .	5,000				4,200		1,510			
			Library and Prizes including Medals.	460				470		677			
			Furniture and Models . . .	320				320		486		4,108	
			Workshop and Laboratory Charges.	2,000				2,000		983			
			Workshop Materials	2,500				2,500		...			
			Cost of Europe Stores (including Instruments and Machinery Apparatus)	3,000				3,000		4,539			
			Batta and Carriage to Students .	1,600				1,500		682			
			Workshop Fees . . .	250				1,000		660			
			Lithography Charges . . .	5				5		...			
			Class Books	120				120		50			
					15,255		13,400		15,115		9,587		
Contingencies—			Petty Carriage and Cooly Charges.	200				...		...			
			Purchase of Periodicals . .	80				4		137			
			Landing and Shipping Charges .	8				8		3			
			Petty Repairs to Buildings . .	50				80		24		208	
			Hot and Cold Weather Charges .	120				50		41			
			Advertisements	8				8		2			
			Postage Charges	60				60		52			
			Telegraph Charges	8				8		6			
			Rents, Rates and Taxes . .	1,000				1,000		198			
			Binding Charges	60				100		34			
			Lighting Charges	36				24		28			
			Carriage of Stationery, Records, etc.	20				30		22			
			Office Expenses	25				30		15			
			Miscellaneous	35				...		45			
					1,710		500		1,402		607	31,438	The Budget has been reduced in the Revised Estimate with reference to the actuals of the past and current year. The provision for Municipal Assessment seems excessive with reference to actuals.
			TOTAL COLLEGE OF ENGINEERING.		57,200		53,700		49,969		52,972		
			TEACHERS' COLLEGE, SAIDAPET, AND TRAINING COLLEGE, RAJAHMUNDRY.										
Salaries—	1	1	Principal, Indian Educational Service (500—50—1,000) . .	11,400				10,800				3,930	
	1	1	Vice-Principal, Indian Educational Service (400—20—500) * .	5,760				5,520		12,171		4,964	
	1	1	Vice-Principal, Provincial Educational Service (250) . . .	3,000				3,000				259	
	2	2	Exchange Compensation Allowance.	1,226				1,316		443			
	2	2	House-rent for Principal (80) .	960				960		...			
	3	3	Assistants, Provincial Educational Service (4 0), (300) . . .	8,400				7,800				12,927	
	5	5	Masters and Teachers (150—5—200), (100—5—150), (125) .	4,926				4,800					
	14	14	Masters and Teachers 2 (75—2½—100), (80), (70), (60) . .	4,500				4,440		19,435		...	
			Masters and Teachers (50), (40). 3 (30), (20—2—40), (25—½—30), (25), (20—½—25), 3 (20), (12), (10)	4,398				4,374					
			Deduct—Part Cost transferred to "Government Schools, Special" (page 143) . . .	44,564 *13,888*				43,010 *13,559*					The Revised Estimate includes Rs. 400 for Exchange Compensation Allowance.
			Deduct—Probable Savings .	30,676 *3,950*				29,451 *2,775*				1,417	
Establishment—	5	5	Clerks (30—3—45), (25), (15—½—20), (10); Librarian (15) . .	1,272	26,726		33,000	1,266	26,676	2,095	32,049		
	22	21	Muchie (8); Peons (8), (7), 4 (6), (5), (4); Night Peons (4½), (2); Water Brahman (5); Gardener (5); Punkah-pullers (6), (4); Sweepers 4 (2); Scavengers (2½), (1) .	1,128				1,200					
			Deduct—Part Cost transferred to "Government Schools, Special—Training Schools" (page 143) . . .	2,400 *790*				2,466 *803*		2,095		23,497	
					1,610		1,900		1,663		2,095		
			Carried over .		28,336		34,900		28,339		34,144		

* Gets free quarters.

Detailed Account No. 22D.—EDUCATION.—Government Colleges, Professional—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	Teachers' College, Saidapet, and Training College, Rajahmundry—*contd.*	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	Explanatory Remarks.
			Brought forward		28,336		34,900		28,339		34,144	23,497	
Allowances—			Travelling Allowance	92		100		89		193		66	
Supplies and Services—			Laboratory Charges	50	92		100	50	89	40	193		
			Petty Works of Construction	260				250		1,654		10,299	
			Library and Prizes	363				363		582			
			Stipends	10,920				10,720		13,415			
			Furniture and Apparatus	600				400		...			
			Periodical Examination Charges	...				...		13			
			Class-books and Maps	81				...		18			
Contingencies—			Peons' Belts and Badges	...	12,274		16,000		11,783	4	15,722		
			Purchase of Country and European Articles	...				...		344		828	
			Record Racks and Boards	...				4		1			
			Hot and Cold Weather Charges	...				17		4			
			Purchase of Books	4				24		1			
			Petty Repairs to Buildings	16				25		339			
			Repairs to Furniture	32				4		34			
			Sweepers' Allowances	25				17		...			
			Cloth for Dusters and Records	4				...		16			
			Table Cloth	4				8		1			
			Carriage of Stationery	...				...		6			
			Cost of Stationery	4				8		4			
			Rattan Mats and Blinds	...				3		...			
			Periodicals	...				3		115			
			Gymnasia	...				28		...			
			Gardening Expenses	1				110		127			
			Postage Charges	64				9		126			
			Telegraph Charges	120				170		10			
			Rents, Rates and Taxes	9				26		396			
			Binding Charges	198				20		46			
			Lighting Charges	28				30		36			
			Petty Carriage and Cooly Charges	22				1		24			
			Prickly-pear Destruction	32				1		1			
			Office Expenses	...				41		295			
			Miscellaneous	17						31			
				18									
			TOTAL TEACHERS'-COLLEGE, ETC.		598		1,300		549		2,061		
					41,300		52,300		40,760		52,128	34,690	The Budget Estimate is generally insufficient under this head and has been raised in the Revised Estimate with reference to available actuals.
			COLLEGE OF AGRICULTURE.										
Salaries—	1	1	Principal, Indian Educational Service (500—50—1,000)	12,000				11,400		10,781		7,700	
	1	1	Vice-Principal, Indian Educational Service (400—20—500)	4,800				4,800		...		503	
	2	2	Exchange Compensation Allowance	1,200				1,307		993			
	1	1	Masters and Teachers, Provincial Educational Service (400)	4,800				4,200				7,283	
	3	3	Masters and Teachers (150—5—200), (125—5—150), (100—5—125)	4,800				4,200		9,960			
	1	1	Master and Teacher (75)	900				900					
	1	1	Master and Teacher (22½)	270				480					
			Deduct—Probable Savings	28,770				27,287					The Revised Estimate includes Rs. 750 for Exchange Compensation Allowance.
				8,530	20,240		23,000	4,007	23,280		21,734	1,539	
Establishment—	2	2	Clerks (40—2—60), (20—2—40)	840				792		2,152			
	1	1	Farm Bailiff (40—2—50)	480				420					
	14	14	Muchi (10); 2 Lascars (10), (8); 4 Peons, 2 (7), 2 (6); 2 Gardeners (5); Scavenger (5); Water-carrier (4); Punkah-puller (4); Sweeper (4); Night Peon (3)	1,008				1,008				...	
			Add—Veterinary Hospital	2,328				2,220				28	
				816				800					
Allowances—			Travelling Allowance of Officers	300	3,144		2,300	200	3,020		2,152	1,288	
			Travelling Allowance of Establishment	200				600		158		11	
					500		100		800		158	118	
Supplies and Services—			Veterinary Hospital Charges	1,184				1,200		1,611		60	
			Library and Prizes	300				300		95		197	
			Furniture and Apparatus	600				600		200		3,527	
			Purchase of Live stock							75		636	
			Laboratory Charges	250				250		344		436	
			Farm Annexes	4,750				4,500		4,734			
			Potanical Gardens	1,000				1,000		919			
			Petty Works of Construction	500				1,500		...			
			Batta and Carriage to Agricultural Students	300				10		510			
					8,884		9,200		9,360		8,488	23,329	
			Carried over		32,768		34,600		36,460		32,532		

DETAILED ACCOUNT No. 22D.—EDUCATION.—Government Colleges, Professional—*contd.*

	COLLEGE OF AGRICULTURE—*contd.*	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	Explanatory Remarks.
	Brought forward		32,768		34,600		36,460		32,532	23,329	
Contingencies—	Landing and Shipping Charges	...				...		1			
	Purchase of Country and European Articles	...				...		188			
	Purchase of Books	15				15		...			
	Purchase of Periodicals	150				120		168			
	Cost of Europe Stores (including Freight and Medical Stores from Madras)	400				400		373			
	Advertisements	10				10		4			
	Petty Repairs to Buildings	...				...		1,152			
	Purchase of and Repairs to Furniture	50				50		2			
	Peons' Belts and Badges	...				20		...		1,253	
	Scavenging Expenses	40				40		41			
	Money Order Commission	2				2		1			
	Postage Charges	90				90		64			
	Telegraph Charges	10				10		5			
	Rents, Rates and Taxes	70				70		67			
	Binding Charges	30				30		22			
	Gardening Charges	320				320		385			
	Lighting Charges	40				40		43			
	Petty Carriage and Cooly Charges	50				40		65			
	Office Expenses	35				30		36			
	Miscellaneous	20				20		450			
			1,332		2,600		1,307		3,067	24,582	
	TOTAL COLLEGE OF AGRICULTURE		34,100		37,200		37,767		35,599		

DETAILED ACCOUNT No. 22E.—EDUCATION.—Government Schools, General.

SUMMARY.

PROVINCIAL.

(i) SECONDARY SCHOOLS FOR BOYS AND GIRLS, ENGLISH AND VERNACULAR—									
FOR BOYS	25,900		24,500		24,726		24,513		14,595
FOR GIRLS	29,900		24,800		28,500		24,303		15,189
		55,800		49,300		53,226		48,816	
(ii) PRIMARY SCHOOLS FOR BOYS AND GIRLS—									
FOR BOYS	36,200		38,100		37,614		36,737		23,387
FOR GIRLS	52,000		58,000		51,360		59,456		34,972
		88,200		96,100		88,974		96,193	
(iii) PAYMENTS IN SUPPORT OF MUNICIPAL SCHOOLS	5,000		4,000		5,000		4,169		3,219
Add—New Schools for Boys	1,000	5,000		4,000		5,000		4,169	
		1,000							
TOTAL, PROVINCIAL		1,50,000		1,49,400		1,47,200		1,49,178	91,362
LOCAL.									
HIGH SCHOOLS	49,900		45,000		47,200		44,103		30,570
		49,900		45,000		47,200		44,103	
(i) SECONDARY SCHOOLS FOR BOYS AND GIRLS—									
FOR BOYS	1,35,000		1,37,000		1,39,000		1,38,170		82,377
		1,35,000		1,37,000		1,39,000		1,38,170	
(ii) PRIMARY SCHOOLS FOR BOYS AND GIRLS—									
FOR BOYS	4,85,600		5,20,000		5,23,800		5,22,543		2,62,981
FOR GIRLS					2,500				
		4,85,600		5,20,000		5,26,300		5,22,543	
TOTAL, LOCAL		6,70,500		7,02,000		7,12,500		7,04,816	3,75,928
TOTAL		8,20,500		8,51,400		8,59,760		8,53,994	4,67,290

Numbers. 1898-99.	Numbers. 1899-1900.	DETAILS.								
		PROVINCIAL.								
		(i) SECONDARY SCHOOLS FOR BOYS AND GIRLS, ENGLISH AND VERNACULAR.								
		FOR BOYS.								
		Government Madrasa-i-Azam.								
Salaries—										
1	1	Headmaster, Provincial Educational Service (300)	3,600				3,600		2,407	1,600
2	2	Masters (125—5—175), (75—5—125)	3,000				2,820			
1	1	Master (40—4—60)	720				720		6,253	4,651
11	11	Teachers 2 (40—2—50), 2 (30—½—35), 4 (20—2—40), 2 (20—½—25), (10—1—20)	3,882				3,768			
		Deduct—Probable Savings	11,202				10,908			
			497	10,705			566	10,342		8,660
		Carried over		10,705				10,342		8,660

Accounts, 8 months, 1898-99.	Explanatory Remarks.
6,251	

DETAILED ACCOUNT No. 22E.—EDUCATION.—Government Schools, General—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	PROVINCIAL—contd.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	Explanatory Remarks.
			(I) SECONDARY SCHOOLS FOR BOYS AND GIRLS, ENGLISH AND VERNACULAR—*contd.*										
			Brought forward		10,705				10,342		8,660	6,251	
Establishment—	1	1	Clerk (15)	180				180				374	
	3	3	Peons (7—1—12), 2 (6)	264				252		550			
	2	2	Sweeper (5), Toty (5)	120				120				107	
					564				552		550		
			Travelling Allowance	20	20			10	10	54	54	6	
Allowances—													
Supplies and Services—			Library and Prizes	200				200		180			
			Class Books and Maps	5				2		18			
			Petty Works of Construction	...				50		...			
			Periodical Examination Charges	14				5		63			
			Laboratory Charges (Cost of Europe Stores)	9				...		90			
					228				257		351	601	
Contingencies—			Purchase of Country and European Articles	...				...		39			
			Repairs to Furniture	16				2		11			
			Carriage of Stationery and Records	2				...		...			
			Table Cloth	3				...		...			
			Cloth for Dusters and Records	...				5		4			
			Sweepers' Allowances	2				2		...			
			Purchase of Furniture	...				5		...			
			Scavenging Expenses	2				...		1			
			Postage Charges	10				8		10			
			Rents, Rates and Taxes	900				780		780			
			Binding Charges	10				2		...			
			Lighting Charges	8				6		6			
			Petty Carriage and Cooly Charges	4				3		1			
			Office Expenses	8				13		8			
			Miscellaneous	18				13		4			
					983				839		864	7,339	
			Total Government Madrasa i-Azam.		12,500		12,060		12,000		10,479		
			OTHER SECONDARY SCHOOLS FOR BOYS.										
Salaries—	24	25	Teachers (40—2—50), (40), (30—2—40), (30—1—35), 2 (30), (20—2—30), (20—1—25), (25), 2 (20), (15—1—20), (15—½—17½), 4 (15), (12½—½—15), (15), (10—½—12½), 2 (8), 2 (7), (6)	6,084				5,844		11,764		6,468	
			Add—Amount transferred from Government Colleges, General, on account of the School Department in the Colleges (page 131)	4,926				5,122					
			Lump provision for increases	...				240					
				11,010				11,206					
			Deduct—Probable Savings	125				1,044					
					10,885		10,300		10,162		11,764		
Establishment—	7	7	Servants—										
			Peons (6), (5), (2½), Peon and Sweeper (5), (4), Sweepers 2 (1)	294				294		658		484	
			Famine Batta	...				...		7			
			Add—Part Cost of Establishment transferred from Government Colleges, General (page 131)	408				408		...		36	
					702		700		702		665		
				50			60		60	11			
					50		50				11	50	
Allowances—			Travelling Allowance	6				...		8			
Supplies and Services—			Periodical Examination Charges	200				200		...			
			Furniture and Apparatus	77				77		175			
			Prizes	181				181					
			Library	25				40		61			
			Class Books and Maps	150				250		37			
			Petty Works of Construction	700				600		757			
			Results Stipends in Salary Results Schools	...				100		...			
			Payments to Municipal Schools	50				...		...			
			Laboratory Charges		1,389		1,000		1,448		1,038	7,038	
			Carried over		13,026		12,050		12,372		13,478		

DETAILED ACCOUNT No. 22E.—EDUCATION.—Government Schools, General—*contd.*

		Numbers. 1898-99.	Numbers. 1899-1900.	PROVINCIAL—contd.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	Explanatory Remarks.
				(1) SECONDARY SCHOOLS FOR BOYS AND GIRLS, ENGLISH AND VERNACULAR—*contd.*										
				OTHER SECONDARY SCHOOLS FOR BOYS—*cont.*										
				Brought forward		13,026		12,050		12,372		13,478	7,038	
Contingencies—				Clocks and Time-pieces	...				...		5			
				Purchase of European Articles each costing less than Rs. 5	3				...					
				Purchase of European Articles each costing not less than Rs. 5	5				...		80			
				Purchase of Country Articles each costing less than Rs. 50	12				...					
				Gymnasia	...				40					
				Cost of Europe Stores (Stationery)	...				...		...			
				Petty Repairs to Buildings	55				10		94			
				Hot and Cold Weather Charges	3				...		78			
				Repairs to Furniture	21				40		...			
				Money Order Commission	...				2		13			
				Periodicals	8				7		...			
				Rattan Mats, etc.	2				5		...			
				Postage Charges	32				20		23		218	
				Telegraph Charges	5				2		...			
				Packing Charges	1				...		...			
				Lighting Charges	2				...		3			
				Rents, Rates and Taxes	132				109		109			
				Binding Charges	40				25		15			
				Cloth for Dusters and Records	...				10		2			
				Gardening Charges	5				10		12			
				Table Cloth	3				...		1			
				Purchase of Books	8				...		...			
				Sweepers' Allowances	...				...		23			
				Landing and Shipping Charges	1				...		...			
				Carriage of Stationery and Records	6				...		...			
				Petty Carriage and Cooly Charges	1				...		2			
				Office Expenses	20				44		53			
				Miscellaneous	9				30		43			
						374		450		354		556	7,256	
				TOTAL OTHER SECONDARY SCHOOLS FOR BOYS		13,400		12,500		12,726		14,034	14,595	
				TOTAL SECONDARY SCHOOLS FOR BOYS		25,900		24,500		24,726		24,513		
				FOR GIRLS.										
Salaries—	2	2		Headmistresses (50—2—60), (30—2—40). Personal Allowance Rs. 10.	1,320				1,320		5,591		3,465	
	169	171		Masters and Teachers (30—2—50), 2 (30), 3 (25), 2 (20—1—25), 6 (20), 3 (15—1—20), (18), 18 (15), 4 (10—1—15), (14), 10 (12), (11), 32 (10), 2 (8—½—10), 29 (8), (6—½—8½), 2 (6—½—8), 29 (7), 10 (6), 11 (5), 3 (4)	21,582				21,024		9,683		6,553	
					22,902				22,344					
				Deduct—Probable Savings	*4,643*				*5,331*					
						18,259		15,200		17,013		15,274		
Establishment—	70	71		Servants—Peons or Conductresses 8 (5), (4), (3), 2 (2½), 37 (2), 2 (1¾), 5 (1½); Sweepers or Scavengers (2), (1), 13 (½)	1,758				1,632		1,100		778	
				Famine Batta	...				...		62		3	
						1,758		1,160		1,632		1,162	5	
Allowances—				Travelling Allowance	30				30		29		867	
				Allowances to Conductresses and Peons	1,200				1,200		1,167			
						1,230		1,240		1,230		1,196	1,812	
Supplies and Services—				Library and Prizes	478				434		330			
				Furniture and Apparatus	500				600		253			
				Petty Works of Construction	200				250		...			
				Results stipends in Salary-results Schools	3,000				3,300		2,615			
				Class Books and Maps	100				100		55			
						4,278		3,860		4,684		3,253		
				Carried over		25,525		21,400		24,559		20,885	13,483	

DETAILED ACCOUNT No. 22E.—EDUCATION.—Government Schools, General—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	PROVINCIAL—contd.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	EXPLANATORY REMARKS.
			(i) SECONDARY SCHOOLS FOR BOYS AND GIRLS, ENGLISH AND VERNACULAR—*contd.*										
			FOR GIRLS—*contd.*										
			Brought forward		25,525		21,400		24,559		20,885		
Contingencies—			Purchase of books	33		...		...		...		13,483	
			Carriage of Stationery including Packing Charges	5		...		...		...			
			Purchase of Country and European Articles	...		...		...		184			
			Purchase of Periodicals	...		25		50		42			
			Repairs to Furniture	25		50		200		20			
			Sweepers' Allowances	33		200				29			
			Scavenging Expenses	84				180		118			
			Postage Charges	134				6		127			
			Telegraph Charges	...				2,955		1			
			Rents, Rates and Taxes	3,632				120		2,156		1,706	
			Binding Charges	7				250		9			
			Cloth for Needle-work, etc.	134				20		...			
			Lighting Charges	...				30		...			
			Petty Carriage and Cooly Charges	19				35		7			
			Supply of Drinking Water	57				...		...			
			Petty Repairs to Buildings	...				...		92			
			Cost of Stationery	...				...		119			
			Office Expenses	144				30		497			
			Miscellaneous (Kindergarten Materials)	68				40		17			
					4,375		3,400		3,941		3,418	15,189	
			TOTAL SECONDARY SCHOOLS FOR GIRLS		29,900		24,800		28,500		24,303		
			(ii) PRIMARY SCHOOLS FOR BOYS AND GIRLS.										
			FOR BOYS.										
Salaries—	228	224	Masters 5 (20), (16), 20 (15), (12½), 13 (12), 12 (11), 24 (10), 17 (9), 61 (8), 6 (7), 7 (6), 48 (5), 7(4), 2 (3)	23,466				24,582		23,304			
			Deduct—Probable Savings	*1,775*				*3,533*		...		15,068	
Establishment—	97	52	Peons and Sweepers (5), (4), 2 (2½), 5 (2), 40 (1), 2 (½); scavenger (½)	786		718		1,062		376		206	The scale is being revised according to sanctions which was not hitherto observed.
			Famine Batta	...		12		...		1,088		12	
Allowances—			Travelling Allowance	50		20		50		44		12	
Supplies and Services—			Furniture and Apparatus	500				1,000		...			
			Library and Prizes	1,200				1,100		1,206			
			Class Books and Maps	750				2,000		748			
			Petty Works of Construction	1,000				8,000		167		6,933	
			Results Stipends in Salary-results Schools	7,000						5,874			
Contingencies—			Purchase of Country and European Articles	...		...		...		762			
			Petty Repairs to Buildings	...		500		400		1,265			
			Repairs to Furniture	292		400		50		79			
			Sweepers' Allowances	530				20		125			
			Scavenging Expenses	222				2		12			
			Postage Charges	119				...		...			
			Telegraph Charges	...				1,185		2			
			Packing Charges	...				200		817			
			Rents, Rates and Taxes	1,143				50		13		1,156	
			Binding Charges	...				...		2			
			Carriage of Stationery and Records	...				50		2			
			Cloth for Records	...				...		...			
			Lighting Charges	...				...		5			
			Purchase of Books	...				...		6			
			Supply of Drinking Water	333				...		1			
			Money Order Commission	147				...		381			
			Cost of Stationery	...				200		49			
			Petty Carriage and Cooly Charges	...				...		329			
			Office Expenses	263				696		10			
			Miscellaneous	174									
				...									
			TOTAL FOR BOYS		3,223		3,350		3,353		3,950	23,387	
					36,200		38,100		37,614		36,737		
			FOR GIRLS.										
Salaries—	318	316	Masters and Teachers (below 50), 11 (15), 16 (12), 62 (10), 11 (9), 41 (8), (7½), 69 (7), 24 (6), 34 (5), 46 (4), (1)	28,722				29,082		33,001			
			Deduct—Probable Savings	*625*				*918*		...		21,893	
			Carried over		28,097		33,000		28,164		33,001		
					28,097		33,000		28,164		33,001	21,893	

DETAILED ACCOUNT No. 22E.—EDUCATION.—Government Schools, General—*contd.*

Vide APPENDIX E, PAGES AND .

	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			PROVINCIAL—contd.										
			(ii) PRIMARY SCHOOLS FOR BOYS AND GIRLS—*contd.*										
			FOR GIRLS—*contd.*										
			Brought forward		28 097		23,000		28,164		33,001		
Establishment—	163	161	Peons and Conductresses (3), 107 (2); Sweepers or Scavengers (2), 3 (1), 49 (½)										
			Famine Batta	2,958		3,270		3,108		3,221		2,113	
Allowances—			Travelling Allowance	...		30		...		1,339		30	
			Allowance to Conductresses and Peons	100	2,958	100	3,300	100	3,108	80	4,560	56	
Supplies and Services—			Furniture and Apparatus	3,500		3,500		3,100		3,429		2,518	
			Library and Prizes	1,500	3,600		3,600	1,500	3,200	66	3,509		
			Petty Works of Construction	1,395				1,389		1,485		4,078	
			Results Stipends in Salary-results Schools	600				400		1			
			Class Books and Maps	6,800				6,500		6,614			
Contingencies—				100	10,395		8,500	400	10,189	96	8,262		
			Record Racks and Boards	...				...		1			
			Purchase of Country and European Articles	...				...		1,079			
			Petty Repairs to Buildings	...				20		560			
			Repairs to Furniture	22				300		28			
			Sweepers' Allowances	258				180		384			
			Scavenging Expenses	155				30		168			
			Supply of Drinking Water	149				315		...			
			Postage Charges	405				5		356			
			Telegraph Charges	...				5,052		...			
			Rents, Rates and Taxes	5,007				300		5,489		4,284	
			Cloth for Needle-work, Records, etc.	245				200		2			
			Binding Charges	21				30		12			
			Periodicals	...				...		112			
			Cost of Stationery	...				100		274			
			Carriage of Stationery and Records	38				20		...			
			Lighting Charges	...				80		...			
			Petty Carriage and Cooly Charges	22				...		35			
			Purchase of Books	90				...		...			
			Rattan Mats and Blinds	...				...		2			
			Conductresses' Wages	24				...		...			
			Office Expenses	437				...		1,515			
			Miscellaneous (Kindergarten Materials Rs. 75)	77				67		107			
			TOTAL FOR GIRLS		6 950		9,600		6.699		10,124	34,972	
					52,000		58,000		51,360		59,456		
			(iii) PAYMENTS IN SUPPORT OF MUNICIPAL SCHOOLS, PROVINCIAL.										
			Payments in Support of Secondary Schools	5,000		4,000		5,000		4,169		3,219	
					5.000		4,000		5.000		4,169		
			LOCAL.										
			HIGH SCHOOLS.										
Salaries—	89		Masters 3 (180), (150), (120), (117), (90), (85), (80), (75), (70), (65), 4 (60), (51 to 72), 7 (51), (45 to 54), 3 (45), 4 (40), (36 to 45), (37½), 3 (35), (33), (31), 3 (30), (27 to 31½), (27½), 2 (25), (22½), (22½ to 27), (21), 12 (20), 2 (18 to 22½), (17½), (16), 14 (15), 2 (13½ to 15½), (13½ to 16-3-2), (13½), 2 (12), 5 (10), (8)					42,908		38,905			
			House-rent					...		10			
Establishment—	3		Clerks (15) (13), (10)					456	42,908		38,915		
	1		Gymnastic Instructor (10 to 12)					144		1,688			
	22		Servants 5 (7), 4 (6), 3 (5), (4½), (4), (3½), 2 (3), (2½), 4 (2)					1,230					
Allowances—			Travelling Allowance						1,830		1,688		
Supplies and Services—			Purchase of Furniture and Apparatus					340		60		30,570	
			Prizes						340		60		
			Library Books and Maps					400		1,386			
Contingencies—			Gymnasia					20		94			
			Petty Construction and Repairs					620		547			
			Rents, Rates and Taxes					...		...			
			Postage Charges					...			2,027		
			Office Expenses and Miscellaneous					10					
								130		1,413			
								932					
			TOTAL, HIGH SCHOOLS		49,900		45,000		2,122		1,413		
									47,200		44,103		

DETAILED ACCOUNT No. 22E.—EDUCATION.—Government Schools, General—*contd.*

Vide APPENDIX E, PAGES AND .

	Numbers. 1898-99.	Numbers. 1899-1900.	*LOCAL*—cont. (I) SECONDARY SCHOOLS FOR BOYS.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	Explanatory Remarks.
Salaries—	542		Masters (76), (64), (60), 7 (50), 2 (48), 8 (45), (44), 2 (43½), 5 (42), 17 (40), (37), (36), 14 (35), 2 (33), 2 (32), 4 (31), 29 (30), (28), 3 (26), 19 (25), 2 (23½), 5 (22), 6 (21), 45 (20), 3 (18), 10 (17½), 2 (17), (16½), 4 (16), 6 (15½), 87 (15), 2 (14), 3 (13), 6(12½), 48 (12), 3 (11½), (11), 6 (10½), 72 (10), 14 (9), (8½), 27 (8), 34 (7), (6½) 14 (6), 17 (5), (4) . . .					1,14,384		1,15,419			
			House-rent Allowance . . .					480	1,14,864	2,841	1,18,260		
Establishment—	...		Clerk (10)					...					
	125		Servants 16 (6), 39 (5), 22 (4), (3½), 14 (3), (2½), 8 (2), (1½), 15 (1), 8 (½)					5,562	5,562	6,558	6,558		
Allowances—			Travelling Allowance . . .					...		302	302		
Supplies and Services—			Purchase of Furniture and Apparatus					1,820		2,342			
			Prizes					30		102			
			Stipends to Students . . .					...		...			
			Library Books and Maps . .					1,700		5,247			
			Result Grants to Combined Schools.					3,650		1,311			
									7,200		9,002		
Contingencies—			Rents, Rates and Taxes . . .					1,400					
			Postage Charges							4,048			
			Office Expenses and Miscellaneous .					9,974					
									11,374		4,048		
			TOTAL (I) SECONDARY SCHOOLS FOR BOYS .		1,35,000		1,37,000		1,39,000		1,38,170	82,377	
			(II) PRIMARY SCHOOLS FOR BOYS AND GIRLS.										
			FOR BOYS.										
Salaries—	3,785		Masters (30), 7 (25), 5 (20), (18), 2 (17½), 2 (16), 49 (15), 3 (14½), 4 (13), 128 (12), (11½), 10 (11), 193 (10), 260 (9), 474 (8), 4 (7½), 1,626 (7), 4 (6½), 415 (6), (5½), 406 (5), 99 (4), 49 (3), 17 (2½), 24 (2)					3,30,423		4,43,973			
			House-rent Allowance . . .					2,200	3,32,623	31,529	4,75,502		
			Lump Provision for Additional Establishments					26,000					
									26,000				
Establishment—	687		Servants 5 (8), (6½), (6), 15 (5), (4½), 16 (4), 2 (3½), (3⅓), 27 (3), 3 (2½), 5 (2), (1½), 60 (1), 47 (¾), 436 (½), 66 (¼)					7,638		11,200			
									7,638		11,200		
Allowances—			Travelling Allowance . . .					100		751			
									100		751		
Supplies and Services—			Purchase of Furniture and Apparatus					5,700		9,529			
			Prizes					...		14			
			Stipends to Students . . .					600		...			
			Library Books and Maps . .					5,300		2,660			
			Result portion of Pay . . .					84,800		...			
			Gymnasia					...		...			
									96,400		12,203		
Contingencies—			Rents, Rates and Taxes . .					20,000					
			Postage Charges					16,000		22,887			
			Office Expenses and Miscellaneous .					23,229					
			Unforeseen Charges . . .					1,810					
									61,039		22,887		
			TOTAL FOR BOYS .						5,23,800		*5,22,543		

* The actuals and the Revised Estimate include those for 'Girls.'

DETAILED ACCOUNT No. 22E.—EDUCATION.—Government Schools, General—*contd.*

Vide APPENDIX E. PAGE ,

	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			LOCAL—cont.										
			(II) PRIMARY SCHOOLS FOR BOYS AND GIRLS—*contd.*										
			Brought forward .						5,23,800		5,22,543		
			FOR GIRLS.										
Salaries—	15		Masters and Mistresses 3 (15), 5 (10), 3 (8), 2 (6), 2 (5) . .					1,692					
Establishment—	5		Servants 2 (4), 1 (3½), 2 (2½) .					198	1,692				
Supplies and Services—			Purchase of Furniture and Apparatus					10	198				
			Stipends to Students . . .					60					
			Result portion of Pay . . .					350					
			Library Books and Maps . .					10					
Contingencies—			Office Expenses and Miscellaneous .					180	430				
			TOTAL FOR GIRLS						180				
			TOTAL (II) PRIMARY SCHOOLS FOR BOYS AND GIRLS .		4,85,600		5,20,000		5,26,300		5,22,543		2,62,981

DETAILED ACCOUNT No. 22F.—EDUCATION.—Government Schools, Special.

SUMMARY.

PROVINCIAL.

(i) TRAINING SCHOOLS FOR MASTERS AND MISTRESSES . .	1,45,800		1,44,500		1,45,208				98.033
(ii) SCHOOL OF ARTS	1,38,500		65,600		37,644		1,48,770		47,938
(iii) SCHOOL OF ENGINEERING	21,200		17,200		21,000		38,462		10,610
(iv) REFORMATORY SCHOOL, CHINGLEPUT	19,500		20,300		18,748		21,469		14,285
(v) SCHOOL OF COMMERCE, CALICUT	4,500		3,800		4,400		18,674		2 011
(vi) OTHER SPECIAL SCHOOLS	1,600		1,500		1,600		3,673		1,057
LUMP PROVISION FOR NEW SANCTIONS	1,500		...		...		1,514		...
TOTAL, PROVINCIAL .		3,32,600		2,52,900		2,28,600	...		1,73,934
LOCAL.								2,32,562	
(I) TRAINING SCHOOLS	16,200								
(II) TECHNICAL SCHOOLS	26,700		} 33,000		} 32,800				21,238
(III) SESSIONAL SCHOOLS	19,000		19,000		25,300		29,609		11,010
TOTAL, LOCAL. .		61,900		52,000		58,100	20,581		32,248
TOTAL .		3,94,500		3,04,900		2,86,700		50,190	2,06,182
								2,82,752	

	Numbers. 1898-99.	Numbers. 1899-1900.								
			DETAILS.							
			PROVINCIAL.							
			(i) TRAINING SCHOOLS.							
			FOR MASTERS.							
Salaries—	136	138	Teachers (100), 2 (60—4—80), 12 (40—4—60), 3 (50), 2 (40—1—50), 3 (40), (35), * 23 (30—2—40), 3 (30), 2 (25—½—30), 23 (20—2—30), 3 (25), 3 (20—½—25), 6 (20), 21 (15—1—20), (15—½—20), 7 (15), (12), 21 (10—1—15)	49,216		48,000		50,292		31,790
			Exchange Compensation Allowance.			80		...		57
			Add—Part Cost transferred from Government Colleges, Professional (page 135)	13,888					48,139	
								13,559	111	
				63,104				63,851		
			Deduct—Probable Savings .	*18,108*				*18,751*		
					44,996		48,080		45,100	
Establishment—	81	83	Servants—Peons (8), 2 (7), 30 (6), 4 (5), (2); Sweepers (5), 3 (4), 8 (2), (1½), 9 (1); Waterman (1½); Scavengers 7 (2), (1½), 7 (1), 2 (½); Night Peon (2); Sweeper and Scavenger (4); Masalji (4); Sweeper and Night Peons 2 (4) .	3,726				3,582		2,520
			Add—Part Cost transferred from Government Colleges, Professional (page 135) . . .	790					3,769	
			Famine Batta	...				803		— 4
					4,516		3,900	...	...	
			Carried over .		49,512		51,980		4,385	124
									49,485	
										3,893
										52,143
										34,363

* The Headmaster of the Government Training School, Chicacole, draws a personal allowance of Rs. 12 per mensem in addition to the maximum pay of his post, viz., Rs. 40.

DETAILED ACCOUNT No. 22F.—EDUCATION.—Government Schools, Special—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	*PROVINCIAL*—contd. (I) TRAINING SCHOOLS—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			FOR MASTERS—*contd.*										
			Brought forward		49,512		51,980		49,485		52,143		
Allowances—			Travelling Allowance	500		500		600		360		Rs.	
					500		500		600		230	34,363	
Supplies and Services—			Periodical Examination Charges	...				...		2		334	
			Furniture and Apparatus	3,000				3,000		755			
			Library and Prizes	1,406				1,370		1,038			
			Stipends	50,000				52,000		48,857			
			Petty Works of Construction	600				600		595			
			Class Books and Registers	100				80		243			
			Laboratory Charges	...				...		10			
					55,106		51,500		57,050		51,500	37,222	
Contingencies—			Clock-winding	...				...		1			
			Packing Charges	2				...		6			
			Purchase of European Articles each costing less than Rs. 5	8				...		1,503			
			Purchase of Country Articles each costing less than Rs. 50	80				...					
			Cost of Stationery	...				...		369			
			Books	71				...		2			
			Gymnasia	4				57		...			
			Petty Repairs to Buildings	13				200		1,040			
			Repairs to Furniture	135				76		254			
			Sweepers' Allowances	17				34		33			
			Cloth for Dusters and Records	6				8		16			
			Hot and Cold Weather Charges	61				30		9			
			Scavenging Expenses	98				28		118			
			Postage Charges	352				300		341			
			Telegraph Charges	6				15		3			
			Rents, Rates and Taxes	4,891				4,065		4,671			
			Binding Charges	108				60		126			
			Periodicals	123				35		133			
			Lighting Charges	29				15		27			
			Gardening Expenses	51				38		58			
			Petty Carriage and Cooly Charges	16				50		102			
			Peons' Belts and Badges	...				...		11			
			Carriage of Stationery	28				...		6			
			Table Cloth	1				...		6			
			Office Scales and Weights	...				...		2			
			Money Order Commission	1				...		1			
			Office Expenses	78				40		738			
			Miscellaneous	103				34		140			
					6,282		6,520		5,085		9,716	3,964	
			TOTAL FOR MASTERS		1,11,400		1,10,500		1,12,220		1,13,719		
			FOR MISTRESSES.										
Salaries—	1	1	Superintendent, Indian Educational Service (350—10—450)	4,440		4,280		4,200		4,005		75,883	
			Rent Allowance to the Superintendent, Presidency Training School for Mistresses	720		880		960		960			
	4	4	Head and Assistant Mistresses (125—5—150), (100—5—125), (80—5—130), (100—4—120)	5,880				6,060				2,840	
	4	4	Head Assistant Mistresses (75—5—100), (60—4—80), (50—5—75), (40—4—60)	3,780		15,560		3,780		16,137		600	The rent allowance to the Superintendent is reduced by the amount of the annual increment.
	19	20	Mistresses and Teachers (50), (40—2—50), (30—3—45), 2 (30—2—40), (25—3—40), (35), 2 (20—2—30), 2(25), 2(20—1—25), 2 (20), (10—½—15), 4(7—½—12).	6,348				6,246					
			Lump Provision for Additional Teachers	...				84				10,371	
	1	1	Exchange Compensation Allowance.	317		280		339		368			
				21,485				21,669		...			
			Deduct—Probable Savings	*1,243*				*1,920*		...		186	
					20,242		21,000		19,749		21,470		
			Carried over		20,242		21,000		19,749		21,470	13,997	

DETAILED ACCOUNT No. 22F.—EDUCATION.—Government Schools, Special—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	PROVINCIAL—contd. (I) TRAINING SCHOOLS—*contd.* FOR MISTRESSES—*contd.*	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	EXPLANATORY REMARKS.
			Brought forward		20,242		21,000		19,749		21,470	13,997	
Establishment—	2	2	Clerks (14), (3)	204				204					
	22	23	Servants—Peons 2 (7), (5½), 2 (5); Conductresses 5 (2½), (2), (1½), (1¼); Sweepers 2 (4), 2 (3), (2); Gardeners (7), (5); Waterman (5); Night Peon (5); Scavenger (4)	1,071				987		1,189		867	
	5	5	Carts (15), Hobart School	900				900					
			Lump Provision for increases	...				84		830			
					2,175		2,100		2,175	...	2,019		
Allowances—			Travelling Allowance	30		50		30		48		39	
			Conveyance Allowance to the Superintendent, Presidency Training School for Mistresses (50)	600		600		...				(*a*) 965	(*a*) Includes conveyance charges of the students and pupils for the Hobart Training School for Mistresses.
			Allowance to Conductresses	250		250		96		600		153	
					880		900		126	214	862		
Supplies and Services—			Furniture and Apparatus	250				200					
			Library and Prizes	368				368		275			
			Stipends	8,000				8,000		412		4,740	
			Petty Works of Construction	50				120		7,466			
			Class Books, etc.	25				100		42			
					8,693		7,800		8,788	7	8,202		
Contingencies—			Purchase of Periodicals	56				50		82			
			Cost of Europe Stores (including Freight)	...				...					
			Petty Repairs to Buildings	...				40		60			
			Repairs to Furniture	125				140		217			
			Advertisements	15				5		62			
			Hot and Cold Weather Charges	80				25		24			
			Sweepers' Allowances	24				30		40			
			Scavenging Expenses	36				35		20			
			Postage Charges	51				30		19			
			Telegraph Charges	...				2		54			
			Rents, Rates and Taxes	1,581				1,581		2			
			Binding Charges	25				30		1,356			
			Stationery	...				30		1			
			Carriage of Stationery and Records	...				30		39			
			Lighting Charges	14				15		...			
			Peons' Belts and Badges	...				...		15		1,389	
			Packing Charges	...				...		6			
			Purchase of Books	60				...		2			
			European Articles each costing less than Rs. 5	15						56			
			Country Articles each costing less than Rs. 50	50				...					
			Gardening Expenses	25						240			
			Petty Carriage and Cooly Charges	22				...					
			Dhoby and Barbers' Charges	1				36		10			
			Money Order Commission	2				...		34			
			Supply of Drinking water	22				...		1			
			Rattan Mats and Blinds	12				...		1			
			Cloth for Dusters and Needle-work	29				...		2			
			Office Expenses	103				...		9			
			Miscellaneous	62				40		...			
					2,410		2,200	31	2,150	92	2,498		
			TOTAL FOR MISTRESSES		34,400		34,000		32,988	54	35,051	22,150	
			TOTAL (I) TRAINING SCHOOLS (MASTERS AND MISTRESSES)		1,45,800		1,44,500		1,45,208		1,48,770	98,033	
			(II) SCHOOL OF ARTS.										
Salaries—	1	1	Superintendent, Indian Educational Service (500—50—1,000)	6,000		3,400		6,000				2,969	The decrease in the Revised Estimate is due to the absence of the permanent incumbent on leave and his subsequent death. A charge allowance of Rs. 40 per mensem alone is now drawn by Mr. Chatterton.
			House-rent Allowance (50)	600		220		600		6,720		19	
	1	1	Assistant Superintendent, Provincial Educational Service (450)	5,400		2,400		5,400		600		1,600	
	1	1	Exchange Compensation Allowance	429		40		484		2,400		40	
	1	1	Teachers—Silversmith (35—3—50);							...			
	7	7	Wood-carver (35—3—50); Carpet Maistry (40); Pupil-Teachers 2 (25); Carpenters (25), (20)	2,784		2,740		2,712		2,767		1,834	
			Carried over	15,213		8,800		15,196		12,487		6,462	

DETAILED ACCOUNT No. 22F.—EDUCATION.—Government Schools, Special—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900	PROVINCIAL—contd. (II) SCHOOL OF ARTS—*contd.*	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	Explanatory Remarks.
			Brought forward	15,213		8,800		15,196		12,487		6,462	
	19	19	Temporary — Silversmith (40); Pupil-Teachers 5(15), 2(12), (10), (5); Evening Class Teachers (12); General education class teachers (20), (15), (12), (10); Goldsmith (20); Carpet Maistry (20); Pottery Maistries (30), (16)	3,708		(a) 7,500		3,708		(a) 7,545		(a) 4,988	(a) Includes also charges on account of Temporary Clerks and Servants.
				18,921				18,904		20,032			
			Deduct—Probable Savings	*3,757*				*4,193*		...		1,027	
					15,164		16,300		14,711		20,032		
Establishment—	2	2	Clerks (50—5—75), (14)	1,068				1,008		1,320			
	1	1	Pottery Assistant (40)	480				480					
	4	4	Clerks (Temporary)—Pottery Clerks (28), (25), (17); Gate Clerk (10).	960				960		...			
	27	27	Temporary— Sergeant (20); Potter (20); Moulder (15); Assistant Potter (12); Seggar-maker and Modeller (12); Engine Driver (12); Assistant Moulder (12); Assistant Seggar-maker and Moulder (10); Bill-collector (10); Duster and Lamp-lighter (10); Duster (9); Peons (8), 2 (9); Paint-grinder (8); Library Peon (7); Night Peons 2 (7); Fireman (7), Attendants 2 (6); 2 Gardeners (7), (6); Sweepers 2 (3); Scavengers (7), (2).	2,928				2,928		...			
					5,436		1,600		5,376		1,320		
Allowances—			Travelling Allowance	300		900		400		224		768	
					300		900		400		224		
Supplies and Services—			Library and Prizes	500				500		300			
			Materials	4,000				4,000		7,845		(b) 32,558	(b) Includes charges for Aluminium work which, in the estimate for next year, is shown in a lump sum pending details called for from the Director of Public Instruction.
			Stipends of Apprentices	4,000				4,000		3,266			
			Wages for Coolies	4,000				4,000		3,647			
			Furniture and Apparatus	2,000				2,075		...			
			Petty Works of Construction	300				100		...			
			Expenses on account of Monograph	100				100		...			
				14,900						...			
			Add—Lump Grant for Aluminium Work	1,00,000									
					1,14,900		(b)44,000		14,775		15,058		
Contingencies—			Scavenging Expenses	17				...		...			
			Landing and Shipping Charges including Freight	...				...		87			
			Repairs to Play Ground	75				...		...			
			Purchase of Books	...				...		2			
			Money Order Commission	2				2		1			
			Purchase of European Articles each costing less than Rs. 5	...				15				2,135	
			Purchase of European Articles each costing not less than Rs. 5	...				15					
			Purchase of Country Articles each costing less than Rs. 50	...				110					
			Purchase of Country Articles each costing not less than Rs. 50	...				60		13			
			Hot and Cold Weather Charges	25				25		57			
			Purchase of Periodicals	100				150		36			
			Repairs to Furniture	70				70		...			
			Peons' Belts and Badges	10				10		19			
			Gardening	25				25		18			
			Advertisements	250				50		55			
			Postage Charges	250				65		5			
			Telegraph Charges	15				15		1,007			
			Rents, Rates and Taxes	1,103				1,007		32			
			Binding Charges	50				50		182			
			Packing Charges	300				400		...			
			Carriage of Stationery and Records	3				3		129			
			Petty Carriage and Cooly Charges	200				30		8			
			Office Expenses	18				18		177			
			Miscellaneous	187				262					
					2,700		2,800		2,382		1,828		
			TOTAL (II) SCHOOL OF ARTS		1,38,500		65,600		37,644		38,462		47,938

DETAILED ACCOUNT No. 22F.—EDUCATION.—Government Schools, Special—*contd.*

		Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.		Accounts, 8 months, 1898–99.	Explanatory Remarks.
	PROVINCIAL—contd.										
	(iii) SCHOOL OF ENGINEERING.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salaries—	*Add*—Part Cost transferred from Government Colleges, Professional (page 134)	14,535				17,240		14,676		8,266	
		14,535				17,240		14,676			
	Deduct—Probable Savings	*1,986*				*4,395*		...			
			12,549		12,300		12,845		14,676		
Establishment—	*Add*—Part Cost transferred from Government Colleges, Professional (page 134)	2,326				2,392		2,292		1,644	
			2,326		2,400		2,392		2,292		
Allowances—	Travelling Allowance	400		...		400		...			
			400		...		400		...		
Supplies and Services—	Cost of Europe Stores										
	Class Books	1,500				...		264			
	Library and Prizes	30				30		44			
	Purchase of Furniture, Models, etc.	290				330		14			
	Batta and Carriage to Students	480				480		881		547	
	Petty Works of Construction	1,000				500		1,228			
	Lithography	...				120		...			
	Workshop and Laboratory Expenses	10				10		...			
		500				500		1,577			
			3,810		2,200		1,970		4,008		
Contingencies—	Petty Repairs to Buildings	100				...		40			
	Carriage of Stationery and Records	25				45		41			
	Hot and Cold Weather Charges	80				...		71			
	Purchase of Periodicals	70				6		...			
	Cost of Europe Stores (including Freight)	...				1,500		...			
	Landing and Shipping Charges	12				12		2			
	Advertisements	12				12		4		153	The estimate for Rents, Rates and Taxes would seem to be unnecessary, as there were actuals on that account in previous years under the head.
	Postage Charges	90				90		92			
	Telegraph Charges	12				12		11			
	Rents, Rates and Taxes	1,380				1,380		...			
	Binding Charges	90				150		62			
	Lighting Charges	54				36		54			
	Petty Carriage and Cooly Charges	100				...		...			
	Office Expenses	35				60		26			
	Miscellaneous	55				90		90			
			2,115		300		3,393		493		
	TOTAL (iii) SCHOOL OF ENGINEERING		21,200		17,200		21,000		21,469	10,610	
	Numbers. 1898–99. / 1899–1900. (iv) REFORMATORY SCHOOL, CHINGLEPUT.										
Salaries—	2 / 2 * Superintendent (100); Deputy Superintendent † Provincial Educational Service (300)										
	16 / 16 Masters and Teachers † (40), (30), (25), (20—½—25), 2 (18), 5 (15), 2 (10—½—15), (10), (7½—½—10), (7)	4,800		5,000		4,200		3,968		3,408	The Revised includes arrears of increase due to the Deputy Superintendent from 27th October 1897.
	Personal Allowance (10)	3,348		2,800		3,348		2,802		1,867	
		120		160		180		120		120	
	Deduct—Probable Savings	8,268				7,728					
		1,470				*381*					
			6,798		7,960		7,347		6,890		
Establishment—	4 / 4 Clerks (20); (15—½—20), Store Clerk (14), Compounder (12)	792				792					
	17 / 17 Personal Allowance (5)	60				60				1,481	
	Peon (15); Warders (10), (9), (8), (7½), 3 (7), (6½); Cooks (8), (7), (6½), (6); Sweepers and Scavengers (6), (5½), 2 (5)	1,512				1,494		2,266			
			2,364		2,260		2,346		2,266		
	Carried over		9,162		10,220		9,693		9,156	6,876	

* See note ||, page 155.

† The Deputy Superintendent and the Headmaster are allowed free quarters.

DETAILED ACCOUNT No. 22F.—EDUCATION.—Government Schools, Special—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	PROVINCIAL—contd.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	Explanatory Remarks.
			(iv) REFORMATORY SCHOOL, CHINGLEPUT—*contd.*										
			Brought forward		9,162		10,220		9,693		9,156		
Allowances—			Travelling Allowance	300		250		300		179		6,876	
			Allowance to discharged Pupils	...		150		...		58		115	
												121	
					300		400		300		237		
Supplies and Services—			Rations	5,000				4,200		5,239			
			Hospital Charges	160				125		156			
			Clothing and Bedding	530				580		492			
			Library, Prizes and Class Books	550				550		218		6,18	
			Mark Money							328		9	
			Purchase of Materials	2,000				2,000		1,652			
			Furniture and Apparatus	650				200		...			
			Petty Works of Construction	150				150		163			
			Remuneration to Examiners	80				80		100			
			Stipends to Pupil-teachers	48				...		...			
					9,168		8,480		7,885		8,348		
Contingencies—			Purchase of European Articles each costing less than Rs. 5	35				35					
			Purchase of European Articles each costing not less than Rs. 5	15				15		263			
			Purchase of Country Articles each costing less than Rs. 50	50				...					
			Rattan Mats and Blinds	10				...		...			
			Office Scales and Weights	10				...		...			
			Table Cloth	5				5		7			
			Purchase of Books	5				5		...			
			Purchase of Periodicals	30				20		30			
			Petty Repairs to Buildings	10				10		2			
			Repairs to Furniture	20				20		31			
			Peons' Belts and Badges	5				5		1			
			Dhoby and Barber's Charges	40				40		39			
			Wages of Coolies and Watchmen	35				35		4			
			Gardening Charges	35				40		34		984	
			Postage Charges	60				70		55			
			Telegraph Charges	10				10		10			
			Rents, Rates and Taxes	130				130		40			
			Binding Charges	5				10		3			
			Petty Carriage and Cooly Charges	40				50		40			
			Scavenging Expenses	3				3		2			
			Lighting Charges	40				50		32			
			Packing Charges	2				2		2			
			Office Expenses	15				15		63			
			Miscellaneous	260				300		275			
					870		1,200		870		933		
			TOTAL (iv) REFORMATORY SCHOOL, CHINGLEPUT		19,500		20,300		18,748		18,674		14,285
			(v) SCHOOL OF COMMERCE, CALICUT										
Salaries—	1	1	Headmaster (140)	1,680		1,680		1,680		1,680			
	1	2	Masters and Teachers (70), (50)	1,440		1,040		840		887		1,120	
			Lump Provision for increases	...		...		600		...		560	
				3,120				3,120					
			Deduct—Probable Savings	*65*				*265*					
					3,055		2,720		2,855		2,567		
Establishment—	2	2	Peons 2 (6)	144		140		144		143		96	
					144		140		144		143		
Allowances—			Travelling Allowance	200		100		200		107		52	
					200		100		200		107		
Supplies and Services—			Petty Works of Construction	...				...		118			
			Cost of Type-writers including Copy-holders, Key-boards, Duplicators, etc.	700		600		825		382		26	
			Furniture and Apparatus	90				80		35			
			Class Books, Maps, Globes, etc.	60				45		23			
			Library and Prizes	96				96		95			
					946		600		1,046		653		
Contingencies—			Landing and Shipping Charges (including Freight)	5				10		1			
			Purchase of European Articles each costing less than Rs. 5	3				10		...			
			Purchase of Country Articles each costing less than Rs. 5	2				...		...			
			Purchase of Books	1				1		...			
			Purchase of Periodicals	57				40		56			
			Carried over	68	4,345		3,560	61	4,245	57	3,470		1,854

DETAILED ACCOUNT No. 22F.—EDUCATION.—Government Schools, Special—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
			PROVINCIAL—contd.										
			(v) SCHOOL OF COMMERCE, CALICUT—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Brought forward	68	4,345		3,560	61	4,245	57	3,470	1,854	
Contingencies —contd.			Petty Repairs to Buildings	5				6		3			
			Repairs to Furniture	5				6		41			
			Cost of Stationery	...				...		32			
			Peons' Belts and Badges	...				...		4			
			Dhobys' Charges	1				...		...			
			Money Order Commission	1				...		...		157	
			Postage Charges	14				14		12			
			Telegraph Charges	2				2		...			
			Binding Charges	18				10		15			
			Gardening Charges	5				15		5			
			Lighting Charges	30				32		17			
			Petty Carriage and Cooly Charges	1				1		7			
			Office Expenses	5				8		10			
			Miscellaneous	...				...		...			
			TOTAL (v) SCHOOL OF COMMERCE.		155		240		155		203	2,011	
					4,500		3,800		4,400		3,673		
			(VI) OTHER SPECIAL SCHOOLS.										
	1	1	Carpentry Class, Rajahmundry—										
			Carpenter (14)	168				168		144		96	
			Contingencies	82				82		20		...	
	1	1	Drawing Class, Kumbakonam—		250		150		250		164		
			Drawing Master (50)	600				600		600		400	
			Contingencies	30				30		30		24	
	1	1	Drawing Class, Teachers' College—		630		630		630		630		
			Drawing Master (40—2—60)	720				720		720		480	
			TOTAL (VI) OTHER SPECIAL SCHOOLS.		720		720		720		720	57	
					1,600		1,500		1,600		1,514	1,057	
			LOCAL.										
			(I & II) TRAINING AND TECHNICAL SCHOOLS.										
Salaries—	31		Masters (150), (65), (60), 2 (50), (45), (40), (35), 3 (30), 4 (25), 6 (20), 6 (15), 2 (12), 2 (10).					11,268		10,393			
Establishment—	2		Clerk (25)						11,268		10,393		
	11		Servants (8), 4 (6), 3 (5), 2 (4), (3½)					360		922			
Supplies and Services—			Stipends to Masters					702					
			Stipends to Students					13,700	1,062		922		
Contingencies—			Rents, Rates and Taxes							11,213			
			Postage Charges						13,700		11,213		
			Office Expenses and Miscellaneous					6,770					
									6,770	7,081			
			TOTAL (I & II) TRAINING, etc., SCHOOLS		42,900		33,000		32,800		29,609	21,238	
			(III) SESSIONAL SCHOOLS.										
Salaries—	23		Masters 13 (25), 10 (20)					6,300		5,696			
Establishment—	2		Servants (½)					12	6,300		5,696		
Allowances—			Travelling Allowance					50	12	12	12		
									50				
Supplies and Services—			Stipends to Masters					1,220					
			Stipends to Students					16,100		13,682			
			Purchase of Furniture and Apparatus					35					
			Library Books and Maps					16					
									17,371				
Contingencies—			Rents Rates and Taxes					300		1,191			
			Postage charges					450					
			Office Expenses and Miscellaneous					817					
									1,567		14,873		
			TOTAL (III) SESSIONAL SCHOOLS.		19,000		19,000		25,300		20,581	11,010	
			TOTAL, LOCAL		61,900		52,000		58,100		50,190	32,248	

Detailed Account No. 22G.—EDUCATION.—Grants-in-Aid.

	Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.		Accounts, 8 months, 1898–99.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PROVINCIAL.										
Salary and Rent—										
Grants to Colleges, General	90,000		90,000		90,000		93,454		62,685	
Grants to Schools, General— To Secondary Schools for Boys	95,000		95,000		95,000		84,818		53,450	
Grants to Schools, General— To Primary Schools for Boys							10,665		7,134	
Grants to Schools, General— To Secondary Schools for Girls	66,000		66,000		66,000		28,424		26,331	
Grants to Schools, General— To Primary Schools for Girls							32,142		19,694	
Grants to Schools, Special— For Boys . Training	4,800		5,000		5,000		4,701		2,916	
Grants to Schools, Special— For Boys . Technical	11,200		11,000		11,000		13,450		6,544	
Grants to Schools, Special— For Girls . Training	7,500		7,500		8,000		7,160		4,708	
Grants to Schools, Special— For Girls . Technical	4,500		4,500		4,500		4,285		2,709	
Scholarship Grants— General Education	5,000		5,000		5,500		5,023		3,133	
Training Masters	8,000		8,000		7,000		8,524		6,699	
Training Mistresses	9,500		9,500		10,500		9,067		7,066	
Technical Schools	6,500		6,500		6,500		6,647		4,363	
Building Grants	30,000		27,000		30,000		33,446		22,756	
Special Grants for Furniture, Apparatus and Maps	14,600		17,600		14,600		14,233		16,802	
Grants for Feeding and Clothing in European Boarding Schools and Orphanages	10,000		10,000		10,000		9,801		5,979	
Payments by Results including Cadet and fixed grants	1,40,000		1,40,000		1,40,000		1,50,573		2,773	
Grants to Eleemosynary Schools	400		400		400		221		143	
To Municipal Funds	26,000		26,000		25,000		28,996		13,820	
TOTAL, PROVINCIAL		5,29,000		5,29,000		5,29,000		5,55,630	2,69,705	As these payments are of a fluctuating character, I have adopted the departmental Revised Estimate for my Revised.
LOCAL.										
Salary Grants to Primary Schools, General					7,000		2,616			
Building Grants					5,300		1,486			
Payments by Results— Secondary Schools. For Boys					...					
Payments by Results— Secondary Schools. For Girls					...					
Payments by Results— Primary Schools. For Boys					1,34,000		2,21,581			
Payments by Results— Primary Schools. For Girls					...					
Miscellaneous Grants					800					
Results Grants to Combined System Schools					80,000		96			
Grants to Municipalities					500		...			
Special Grants for Furniture					500		994			
Scholarship Grants					200		2,529			
TOTAL, LOCAL		2,31,700		2,28,300		2,28,300	...	2,29,302	5,295	
TOTAL		7,60,700		7,57,300		7,57,300		7,84,932	2,75,000	

Detailed Account No. 22H.—EDUCATION.—Scholarships.

PROVINCIAL.										
In Colleges, General	8,600		9,500		8,000		9,185		7,270	
In Colleges, Professional	6,600		6,600		6,300		6,546		4,469	
In Secondary Schools for Boys	6,500		8,500		5,200		8,328		6,608	
In Primary Schools for Boys	3,800		1,500		500		1,172		1,135	
In Secondary Schools for Girls	4,800		6,000		4,800		5,026		4,546	
In Primary Schools for Girls	700		700		700		816		455	
In Special Schools other than Training Schools	7,000		7,200		6,500		6,824		5,004	
TOTAL, PROVINCIAL		38,000		40,000		32,000		37,897	29,487	These charges are increasing owing to the grant of certain special scholarships.
LOCAL.										
In Secondary Schools	...		...		500		59			
In Primary Schools	...		...		200		173			
TOTAL, LOCAL		...		...		700		232	...	These are now taken as stipends under schools concerned.
TOTAL		38,000		40,000		32,700		38,129	29,487	

Detailed Account No. 22I.—EDUCATION.—Miscellaneous.

PROVINCIAL.										
Grants for the encouragement of Literature	...		...		...		250		...	
Purchase and Collection of Oriental Manuscripts	1,848		1,800		1,860		1,848		1,155	
Registration of Books	3,741		3,200		3,816		3,126		2,130	
Teachers' Certificates Examinations	11,000		11,000		11,000		9,021		7,871	
Miscellaneous	511		300		824		488		6	
Students' Hostels	30,000		25,000		40,000		...		...	
Honoraria	...		200		...		250		135	
TOTAL, PROVINCIAL		47,100		41,500		57,500		14,983	11,297	It is expected that Rs. 25,000 only will be drawn in the current year.
LOCAL.										
Book Depot { Purchase of Books	...		...		10,900		7,051			This is now shown under Incorporated Local Fund Debit Accounts.
Book Depot { Commission on Sale of Books	...		...		2,000		1,496			
Miscellaneous	...		...		8,000		1,032			
TOTAL, LOCAL		2,800		3,600		20,900		9,579	996	
TOTAL		49,900		45,100		78,400		24,562	12,293	

23.—ECCLESIASTICAL.

	Detailed Account No.	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.	Accounts, 1897–98.	Accounts, 8 months, 1898–99.	Explanatory Remarks.
Imperial.		Rs.	Rs.	Rs.	Rs.	Rs.	
Ecclesiastical Establishments	23A	3,70,300	3,41,700	3,67,800	3,71,104	2,19,917	
Cemetery Establishment	23B	9,200	9,300	9,200	9,683	4,458	
Miscellaneous Ecclesiastical Charges *		6,000	6,000	6,000	6,000	4,000	
		3,85,500					
Deduct—For rounding		*500*					
TOTAL		3,85,000	3,57,000	3,83,000	3,86,787	2,28,375	

* Allowance to Roman Catholic Archbishop.

Detailed Account No. 23A.—ECCLESIASTICAL.—Ecclesiastical Establishments.

Vide Appendix E, page .

Summary.	Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.		Accounts, 8 months, 1898–99.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
CHURCH OF ENGLAND	3,39,300		3,12,000		3,35,000		3,38,675		1,98,368	
CHURCH OF SCOTLAND	26,200		25,100		27,900		27,683		17,713	
OTHER CHURCHES	4,800		4,600		4,900		4,746		3,836	
TOTAL		3,70,300		3,41,700		3,67,800		3,71,104	2,19,917	

Numbers. 1898-99.	Numbers. 1899-1900.	Details.									
		CHURCH OF ENGLAND.									
Salaries—											
1	1	Lord Bishop (2,133–5–4)	25,600				25,600				17,067
1	1	Domestic Chaplain (800)	9,600		25,600		9,600		19,699		...
		House-rent Allowance (75)	900				900		...		2,133
1	1	Archdeacon's Allowance (266–10–8)	3,200				3,200		3,200		1,706
7	5	Secretary and Registrar (213–5–4)	2,560				2,560		2,560		...
		Senior Chaplains, Madras * (800)	48,000				67,200		...		...
		Presidency House-rent Allowance (130)									
1	1	Senior Chaplain, Pallávaram (800)	6,240				9,360		9,726		
		House-rent Allowance (75)	9,600				9,600		...		
15	16	Senior Chaplains (800)	900				900		...		
	1	Junior Chaplain, Madras (500)	1,53,600				1,44,000		2,46,653		
		Presidency House-rent Allowance (130)	6,000				...		...		
8	8	Junior Chaplains 3 (500), 5 (400)	1,560		2,38,000						
13	12	Allowance to Clergymen in spiritual charge of stations at which Chaplains are not stationed (150), 9 (100), (50), (35), (20)	42,000				... 44,400		... ...		1,41,322 6,683
1	1	Marriage Registrar (50)	12,660								
		Allowance to the Bishop of Travancore and Cochin for performing Chaplain's duties at Trivandrum and Quilon (250)	600				13,860 600		... ...		
		Grant-in-aid to Christ Church	3,000								
			2,400				3,000 2,400		... ...		
		Deduct—Probable Savings	3,28,420 *41,220*				3,37,180 *54,906*		2,81,838 ...		1,68,911
32	32	Exchange Compensation Allowance	2,87,200 14,000		2,63,600 13,000		2,82,274 15,726		2,81,838 20,997		8,554
Establishment—				3,01,200		2,76,600		2,98,000		3,02,835	1,77,465
1	1	Verger (21)	252				252				
		Organist's Allowance (175)	2,100				2,100				
		Choir Allowance (85)	1,020				1,020				
1	1	Beadle (14)	168				168				8,819
17	16	Clerks (50), (35), (34), 2 (20), (15), 9 (12), (6)	3,456				3,600		13,165		
85	85	Servants (9), 2 (8), 39 (7), 7 (6), 2 (5½), 17 (5), 11 (4), 5 (3½), (2)	5,988				5,952				
1	1	Church-keeper (21) *	252				252				
		Famine Batta	...						48		
		Deduct—For rounding	13,236 *36*		...		13,344 ...		13,213 ...		
				13,200		13,200		13,344		13,213	
		Carried over		3,14,400		2,89,800		3,11,344		3,16,048	1,86,284

Fluctuations depend upon the number of Chaplains absent on leave out of India. The actuals of the current year point to a large saving consequent on such absence and the Revised has been fixed accordingly. The Budget Estimate for next year is based upon a three years' average.

* Garrison Chaplain, Madras, and Keeper, St. George's Cathedral, Madras, have free quarters.

DETAILED ACCOUNT No. 23A.—ECCLESIASTICAL.—**Ecclesiastical Establishments**—*contd.*

	Numbers 1898-99.	Numbers 1899-1900.	DETAILS—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	EXPLANATORY REMARKS.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			CHURCH OF ENGLAND—*contd.*										
			Brought forward		3,14,400		2,89,800		3,11,344		3,16,048	1,86,284	
Allowances—			The Bishop's Visitation Allowance	4,200		2,300		2,500		2,299		...	
			Travelling Allowance of Chaplains to join appointments	1,000		900		800		1,339		459	
			Travelling Allowance of Chaplains on duty	10,200		9,800		10,056		9,075		6,165	
			Conveyance Allowance of Chaplains, Pallávaram (150)	1,800		1,800		1,800		1,869		1,308	
			Capitation Allowance	...		...		...		995		...	
					17,200		14,800		15,156		15,577		
Supplies and Services—			Church Furniture, Altar Cloth, etc.	312		300		360		320		159	
			Petty Construction and Repairs of Churches	2,282		2,000		3,000		1,730		483	
					2,594		2,300		3,300		2,050		
Contingencies—			Purchase of Stationery	12		12		12				7	
			Carriage of Stationery and Records	...		...		...		12		...	
			Clock-winding	60		60		60		4		40	
			Hot and Cold Weather Charges	136		100		136		55		83	
			Sweepers' Allowances	48		48		48		108		...	
			Postage Charges	350		350		370		...		239	
			Telegraph Charges	20		40		20		297		28	
			Rents, Rates and Taxes	1,000		976		1,000		20		706	
			Lighting Charges	3,240		3,240		3,240		986		2,181	
			Petty Carriage and Cooly Charges	30		30		...		3,229		22	
			Office Expenses	34		70		314		27		53	
			Repairs to Furniture	40		40		...		88		36	
			Miscellaneous	136		134		...		23		115	
					5,106		5,100		5,200	151	5,000		
			TOTAL CHURCH OF ENGLAND		3,39,300		3,12,000		3,35,000		3,38,025	1,98,368	
			IMPERIAL.										
			CHURCH OF SCOTLAND.										
Salaries—	1	1	Senior Chaplain (800)	9,600				9,600		9,600			
			Special Allowance (150)	900		20,750		1,800		1,800		13,744	
	1	1	House-rent Allowance (130)	1,560				1,560		1,560		1,040	
	1	1	Chaplain (800) at Bangalore	9,600				9,600		1,560			
	2	2	Exchange Compensation Allowance	1,371		1,250		1,693		9,600		900	
					23,031		22,000		24,253	1,934	24,494		
Establishments—	1	1	Precentor (21)										
	2	2	Clerks (14), (12)	252									
	5	5	Peons (7)	312				252		252			
	3	3	Gardeners ($5\frac{1}{4}$)	420				312		312			
	1	1	Maty (7)	189				420		420		910	
	1	1	Water-carrier (5)	84				189		189			
	1	1	Sweeper (4)	60				84		84			
				48				60		60			
					1,365		1,360	48	1,365	48	1,365		
Allowances—			Travelling Allowances	750		900		750		850		571	
			Capitation Allowances	429		160		500		187		111	
					1,179		1,060		1,250		1,037		
Contingencies—			Purchase of European Articles each costing less than Rs. 5										
			Purchase of European Articles each costing not less than Rs. 5										
			Purchase of Country Articles each costing less than Rs. 50	25				25		25		13	
			Purchase of Country Articles each costing not less than Rs. 50										
			Purchase of Books									...	
			Repairs to Furniture	5				5		2		15	
			Peons' Belts and Badges	15				15		24		...	
			Rattan Mats and Blinds	10				10		14		21	
			Purchase of Stationery	20				20		...		8	
				...				...		...			
			Carried over	75	25,575		24,420	75	26,868	65	26,896	17,333	

Detailed Account No. 23A.—ECCLESIASTICAL.—Ecclesiastical Establishments—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	Details—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
			CHURCH OF SCOTLAND—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Brought forward	75	25,575		24,420	75	26,868	65	26,896	17,333	
Contingencies—contd.			Clock-winding	60								40	
			Postage Charges	15				60		60		9	
			Telegraph Charges	10				15		17		18	
			Rents, Rates and Taxes	46				10		11		46	
			Binding Charges	5				46		46		...	
			Lighting Charges	366				5		5		244	
			Office Expenses	15				366		366		...	
			Miscellaneous	33				15		52		23	
								33		165			
					625		680		625		787		
			Add—For rounding		26,200				27,493				
			TOTAL, CHURCH OF SCOTLAND		26,200		25,100		27,900		27,683	17,713	

Detailed Account No. 23B.—ECCLESIASTICAL.—Cemetery Establishment.

Establishment—	88	93	Servants 7 (7), (6), 66 (5), 7 (4), 2 (3), (2½), 3 (2), (1)	5,394		5,400		5,142		5,204		3,620	
			Famine Batta	...		...		...		64		...	
					5,394		5,400		5,142		5,268		
Supplies and Services—			Petty Construction and Repairs of Cemeteries	3,718		3,800		4,048		4,384		749	
					3,718		3,800		4,048		4,384		
Contingencies—			Miscellaneous	78				10		24		88	
			Petty Repairs	...				...		...		...	1
			Office Expenses	10				...		7			
					88		100		10		31		
			TOTAL		9,200		9,300		9,200		9,683	4,458	

24.—MEDICAL.

Provincial.	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts, 8 months, 1898-99.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.		
Medical Establishment *						3,24,524	
Hospitals and Dispensaries *	24A	5,43,500	4,79,300	5,02,300	4,86,763	2,31,004	
Sanitation and Vaccination †	24B	3,50,500	3,59,300	3,74,800	3,75,475	64,871	In the estimate for next year the grants to Local Fund Dispensaries are shown under adjusting heads, as the entire salaries of Medical Subordinates attached to Local Fund Dispensaries are met from Local Funds in the first instance and the one-eighth contribution from Government adjusted under contribution from Provincial to Local.
Grants for Medical Purposes *	24C	1,16,600	1,05,500	1,11,200	1,15,556	62,560	
Medical School and College ‡	24D	6,41,200	2,16,000	51,300	23,394	1,13,080	
Lunatic Asylum *	24E	1,88,600	1,78,000	1,76,900	1,94,845	57,346	
Chemical Examiner §	24F	91,700	88,800	89,300	86,773	12,368	
Refunds	24G	21,900	18,800	21,300	21,945	154	
	...	1,000	300	900	574		
TOTAL PROVINCIAL		19,55,000	14,46,000	13,28,000	13,05,325	8,65,907	
Local.							
Medical Establishment	...	28,800	28,000	...	...	17,558	These charges, which represent District Medical and Sanitary Officer's Establishment and Travelling, etc., Allowances, were hitherto included under Hospitals and Dispensaries.
Hospitals and Dispensaries	24B	7,39,800	6,95,000	7,12,000	7,19,926	4,32,475	
Sanitation and Vaccination	24C	7,79,200	7,40,000	8,11,500	7,42,619	4,37,169	
Grants for Medical Purposes	24D	7,19,900	4,00,000	50,000	41,112	2,16,591	
Medical School and College	24E	6,000	6,000	9,500	6,047	3,644	
Refunds	...	300	1,000	1,000	924	564	
TOTAL LOCAL		22,74,000	18,70,000	15,84,000	15,10,658	11,08,001	
TOTAL		42,29,000	33,16,000	29,12,000	28,15,983	19,73,908	

* The expenditure is controlled by the Surgeon-General with the Government of Madras.
† The expenditure under Sanitation and Vaccination proper is controlled by the Sanitary Commissioner, and the expenditure under Sanitary Engineering is controlled by Sanitary Engineer.
‡ The expenditure is controlled by the Director of Public Instruction.
§ The expenditure is controlled by the Chemical Examiner.

Detailed Account No. 24A.—MEDICAL—Medical Establishment.

Summary.	Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.		Accounts, 8 months, 1898–99.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PROVINCIAL.										
SUPERINTENDENCE	64,900		66,000		64,800		66,346		44,558	
DISTRICT MEDICAL AND SANITARY OFFICERS	4,11,000		3,81,300		4,12,900		3,93,837		2,56,313	
RESERVE MEDICAL SUBORDINATES	24,600		32,000		24,600		26,580		23,653	
PLAGUE ESTABLISHMENTS	43,000		...		...		...		...	The actuals are included under District Medical and Sanitary officers.
TOTAL PROVINCIAL		5,43,500		4,79,300		5,02,300		4,86,763	3,24,524	
LOCAL.										
MEDICAL ESTABLISHMENT		28,800		28,000		...		...	17,558	
TOTAL		5,72,300		5,07,300		5,02,300		4,86,763	3,42,082	

	Numbers. 1898–99.	Numbers. 1899–1900.	Details.								
			SUPERINTENDENCE.								
Salaries—	1	1	Surgeon-General (2,500)	30,000		30,000		30,000		30,000		20,000
	1	1	Secretary to Surgeon-General (800).	9,600		10,300		9,600		9,107		7,053
	2	2	House-rent Allowance (75)	900		900		900		885		600
			Exchange Compensation Allowance.	2,591	43,091	2,450	43,650	2,925	43,425	3,296	43,288	1,626
												29,279
Establishment—	1	1	Manager (200)	2,400				2,400				8,390
	5	5	Clerks (110), (100), (65), (60), (55).	4,680				4,680		12,852		
	13	13	Clerks (50), (45), 2 (40), 2 (35), 2 (30), (25), (20), (15), (14), (12)	4,692				4,692				845
	1	1	Apothecary for 6 months (50 + 30).	480				480				500
	10	10	Servants (10½), 2 (10), (9), (8) 3 (7), (5), (3½)	924				924				1,345
					13,176		12,600		13,176		12,852	
Allowances—			Travelling Allowance of Officers	1,000		1,000		1,000		1,209		1
			Travelling Allowance of Establishment	500		500		500		553		148
					1,500		1,500		1,500		1,762	19
Contingencies—			Purchase of Books	10				20		6		10
			Purchase of Periodicals	180				180		364		736
			Subscription to Newspapers					60		57		...
			Repairs to Furniture	60				...		15		...
			Liveries and Clothing of Servants	30				700		864		358
			Carriage of Stationery and Records.	700				100		...		233
			Record-racks, Boards, etc.	50				10		...		4
			Table Cloths	10				200		420		30
			Advertisements	300				300		284		32
			Hot and Cold Weather Charges	300				147		52		6
			Binding Charges	50				40		42		229
			Lighting Charges	40				50		77		1,143
			Office Expenses	80				...		553		711
			Miscellaneous	...				350		480		1,600
			Petty Carriage and Cooly Charges	400				1,600		1,680		3
			Postage Charges	1,600				300		808		218
			Telegraph Charges	600				2,400		2,400		
			Rents, Rates and Taxes	2,400				...		...		16
			Landing and Shipping Charges	...				100		199		...
			Purchase of Country Articles each costing not less than Rs. 50	150				5		10		3
			Peons' Belts and Badges	...				5		3		44
			Cloth for Records	5				5		1		
			Money Order Commission	5				5		4		5,544
			Dhoby Charges	5				200		125		
			Packing Charges	158								
					7,133		8,250		6,777		8,444	
					64,900				64,878			
			Deduct—For rounding		...				78			
			TOTAL SUPERINTENDENCE		64,900		66,000		64,800		66,346	44,558

DETAILED ACCOUNT No. 24A.—MEDICAL—Medical Establishment—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	Details—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
			DISTRICT MEDICAL AND SANITARY OFFICERS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			PRESIDENCY TOWN.										
Salaries—	3	3	Presdy. Dist. Surgeons (1,050) *	37,800				37,800					
			House-rent (125) †	1,500				1,500					
	1	1	Presdy. District Surgeon (850) ‡	10,200				10,200					
	1	1	Surgeon to H. E. the Governor (1,000) §	12,000				12,000					
	1	1	Addl. Medl. Offr. (Resident Physician), Genl. Hospl. (550)	6,600				6,600					
			House-rent (75)	900				900					
	1	1	Asstt. Surgn. (100)	1,200				1,200					
	1	1	Asstt. Surgeon, Military (200)	2,400				2,400					
			Staff Allowance (30)	360				360					
			House-rent Allowance (45)	540				540					
	2	2	Civil Apothecaries (75), (50)	1,500				1,500					
			Charge Allowance 2 (30)	720				720					
	3	3	Hospital Assistants (55), 2 (25)	1,260				1,260					
			Local Allowance 3 (10)	360				360					
			House-rent 3 (8)	288				288					
			Add Moiety of Pay and Allowance of one Hospital Assistant transferred from Jails (p. 107)	450				390					
			Moiety of House-rent Allowance	50				50					
	6	6	Exchange Compensation Allowance	4,757				5,323					
			MUFASSAL DISTRICTS.										
	28	28	Mufassal District Medical and Sanitary Officers 4 (1,050), 6 (950), 2 (850), 9 (750), 7 (550) ‖			3,45,000				3,56,302		2,30,728	
	2	6	Uncovenanted Medical Officers (350) ¶ 300 for 6 months	2,66,400				2,73,600					
	20	20	Assistant Surgeons 7 (200), 7 (150), 6 (100)	6,000				6,000					
			Local Allowance 20 (50)	36,600				35,400					
	1	1	Military Assistant Surgeon (450)	12,000				12,000					
	3	3	Civil Apothecaries 2 (100), (75)	5,400				5,400					
			Charge Allowance 3 (50)	3,300				3,300					
			Wynaad Allowance (50)	1,800				1,800					
			Warm Clothing Allowance (7)	600				600					
	17	26	Exchange Compensation Allowance	84				84					
				17,740		10,700		13,113		16,145		7,407	
				4,32,809				4,34,688				2,38,135	
			Deduct—Probable Savings	*43,892*				*43,688*					
					3,88,917		3,55,700		3,91,000		3,72,447		
			PRESIDENCY TOWN.										
Establishment—	1	1	Clerk (20) Temporary	240				240		240			
	2	3	Servants 2 (7), (6)	** 272				188		188			
			MUFASSAL DISTRICTS.										
	3	3	Servants (8), (7), (4)	†† 408				408		226		1,244	The increase in the Revised Estimate represents cost of temporary establishments entertained in connection with Plague precautionary measures in some districts.
					920		2,600		836		654		
Allowances—			Hill-Journey Allowance	} 18,000				18,000		17,781		14,256	
			Travelling Allowances										
					18,000		20,000		18,000		17,781		
			PRESIDENCY TOWN.										
Contingencies—			Postage Charges	70				70		42			
			Rents, Rates and Taxes	220				220		...			
			Lighting Charges	5				5		5			
			Office Expenses	12				12		2			
			Medicines supplied by Military Dept.	50				...		52			
					357				307		101		
			Carried over		4,08,194		3,77,700		4,10,143		3,90,983	2,53,635	

* Surgeon, 1st District, draws Rs. 150 as Medical Inspector of Emigrants, and Rs. 100 for giving clinical instructions; and Surgeon, 4th District, draws Rs. 100 as Professor of Medical Jurisprudence (pages 191 and 175).

† Surgeon-Lieut.-Col. H. D. Cook draws Presidency house-rent allowance.

‡ Surgeon, 2nd District, draws Rs. 100 as Health Officer and Superintendent of Voluntary Venereal Hospital (page 461).

§ Provided with free quarters.

‖ The District Medical and Sanitary Officer, Chingleput, draws Rs. 100 as Superintendent of the Reformatory School; District Medical and Sanitary Officers Vizagapatam and Calicut, draw Rs. 50 each as Lunatic Asylum Allowance (24 F.), and four more draw Rs. 100 each for charge of Jails (19Ba) (pages 147, 178 and 197).

¶ The Assistant Surgeon, Negapatam, has been appointed Uncovenanted Medical Officer.

** Includes moiety of pay of the servant attached to Her Majesty's Civil Debtors' Jail, Madras (page 107).

†† Includes the pay of the office establishment of the District Medical and Sanitary Officer, Vizagapatam.

DETAILED ACCOUNT No. 24A.—MEDICAL—**Medical Establishment**—*contd.*

Numbers. 1898-99.	Numbers. 1899-1900.	DETAILS—*cont.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	EXPLANATORY REMARKS.
		DISTRICT MEDICAL AND SANITARY OFFICERS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		MUFASSAL DISTRICTS.										
		Brought forward	357	4,08,194		3,77,700	307	4,10,143	101	3,90,983	2,53,635	
		Purchase of Country Articles each costing less than Rs. 50	7				7		...			
		Purchase of Periodicals	12				3					
		Repairs to Furniture	15				20		7			
		Liveries and Clothing of Servants	28				28		1			
		Carriage of Stationery and Records	60				40		44			
		Postage Charges	2,252				2,242		70			
		Telegraph Charges	313				306		2,247			
		Rents, Rates and Taxes	60				60		351			
		Binding Charges	26				26		60			
		Office Expenses	28				20		18			
		Packing Charges	5				5		8			
		Petty Carriage and Cooly Charges	...				...		36			
									12			
				2,806		3,600		2,757		2,854	2,678	
		TOTAL, DISTRICT MEDICAL AND SANITARY OFFICERS		4,11,000		3,81,300		4,12,900		3,93,837	2,56,313	
		RESERVE MEDICAL SUBORDINATES.										
3	3	Assistant Surgeons (100)	3,600				3,600				3,528	
5	5	Apothecaries (75), 4 (50)	3,300				3,300		1,555		9,057	
1	1	Apothecary for 6 months (50)	300				300		12,209			
59	59	Hospital Assistants 10 (55), 10 (35) and 39 (25)	22,500				22,500		12,816		11,068	
			29,700				29,700					
		Deduct—Probable Savings	5,100				5,100					
		TOTAL, RESERVE MEDICAL SUBORDINATES		24,600		32,000		24,600		26,580	23,653	
		LOCAL.										
		MEDICAL ESTABLISHMENT.										
		DISTRICT MEDICAL AND SANITARY OFFICERS ESTABLISHMENT.										
Establishment—		Clerks										
		Servants										
Allowance—		Travelling allowance										
Contingencies—		Purchase of Country and European Articles										
		Carriage of stationery and Records										
		Postage charges										
		Telegraph charges										
		Office Expenses										
		Miscellaneous										
		Total		28,800		28,000		...		...	17,558	

Detailed Account No. 24B.—MEDICAL—Hospitals and Dispensaries.

Summary.	Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.		Accounts, 8 months, 1898–99.	Explanatory Remarks.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PRESIDENCY HOSPITALS AND DISPENSARIES—										
I. Government General Hospital	1,85,400		1,65,000		1,80,484		1,69,680		1,05,850	
II. Do. Maternity Hospital	59,950		59,300		60,064		61,012		38,000	
III. Do. Leper Hospital	26,100		26,100		26,400		25,863		16,060	
IV. Do. Ophthalmic Hospital	17,500		17,500		19,600		16,300		11,271	
V. Do. Voluntary Venereal Hospital	13,000		13,000		13,200		12,962		8,917	
VI. Do. House Dispensary	3,200		2,800		3,200		2,365		1,781	
	3,05,150		2,83,700		3,02,948		2,88,183		1,81,879	
Deduct—Probable Savings	*3,350*		...		*3,248*		...		...	
TOTAL PRESIDENCY HOSPITALS, ETC.		3,01,800		2,83,700		2,99,700		2,88,182	1,81,879	
MUFASSAL HOSPITALS AND DISPENSARIES—										
(i) Palliport Lazaretto Hospital (Malabar)	4,140				4,240		3,947			
(ii) Gunipore Hospital (Vizagapatam Agency)	880				880		1,654			
(iii) Bhadrachalam Hospital (Godavari Agency)	2,020				2,020		2,106			
(iv) Rayagada Hospital (Vizagapatam Agency)	2,250				2,170		2,653			
(v) Udayagiri Hospital (Ganjam Agency, Goomsur)	1,790				1,780		2,235			
(vi) Bissemkatak Hospital (Vizagapatam Agency)	1,530				1,520		2,484			
(vii) Jeypore Hospital (Jeypore Estates)	2,160				2,145		3,227			
(viii) Minicoy Dispensary (Malabar)	2,100				1,860		1,613			
(ix) Nowrangapore Hospital (Vizagapatam Agency)	1,980				1,915		2,694			
(x) Polavaram Dispensary (Godavari Agency)	1,770				1,766		1,761			
(xi) Chodavaram Dispensary (do.)	1,390				1,390		1,728			
(xii) Amindevi Dispensary (South Canara)	1,150				1,130		1,255			
(xiii) Malkanagiri Dispensary (Vizagapatam Agency)	2,160				...		..			
Civil Medical Pupils	2,100				2,100		5,512			
Travelling Allowance	3,500				3,500		4,555			
	30,920				28,416					
Deduct—Probable Savings	*2,720*				*2,132*					
TOTAL MUFASSAL HOSPITALS, ETC.		28,191		24,000		26,284		37,424	14,981	
GRANTS TO HOSPITALS AND DISPENSARIES—										
Contribution to Local Fund Dispensaries	...		31,600		30,251		31,420		20,860	
Do. Municipal Dispensaries	4,414		5,800		4,414		4,214		4,149	
Do. Private Hospitals and Dispensaries	14,151		14,200		14,151		14,235		9,135	
Contribution towards moiety of cost of Medicines for the use of the Native Infirmary, the Black Town Dispensary and Rajah Sir Ramaswami Mudaliyar's Lying-in Hospital	2,000		...		...		...		...	
TOTAL GRANTS TO HOSPITALS AND DISPENSARIES		20,565		51,600		48,816		49,869	34,144	
TOTAL HOSPITALS AND DISPENSARIES—PROVINCIAL		3,50,556							...	
Deduct—For rounding		— 56								
TOTAL		3,50,500		3,59,300		3,74,800		3,75,475	2,31,004	
LOCAL.										
Hospitals and Dispensaries		7,39,800		6,95,000		7,12,000		7,19,926	4,32,475	
TOTAL		10,90,300		10,54,300		10,86,800		10,95,401	6,63,479	

	Numbers. 1898–99.	Numbers. 1899–1900.	Details.								
			PROVINCIAL.								
			PRESIDENCY HOSPITALS AND DISPENSARIES.								
			I. Government General Hospital, Madras.								
Salaries—	1	1	Senior Assistant Surgeon, Military (300)	3,600							
			Staff Allowance (30)	360			2,400		3,800		
			Teaching Allowance (30)	360			360		360		
			House-rent Allowance (75)	900			360		330		
	9	9	Civil Apothecaries 2 (75), 7 (50)	6,000			540		960		
			Local Allowance 9 (30)	3,240			6,000		6,949		
	4	4	Hospital Assistants 2 (55), 2 (25)	1,920			3,240		2,630		
			Local Allowance 4 (10)	480			1,920		1,916		
			Teaching Allowance (10)	120			480		479		
			House-rent 4 (8)	384			120		108		
							384		367		
					17,364		17,600		15,804	17,899	12,421
			Carried over		17,364		17,600		15,804	17,899	12,421

DETAILED ACCOUNT No. 24B.—MEDICAL—**Hospitals and Dispensaries**—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	*PROVINCIAL*—contd. PRESIDENCY HOSPITALS AND DISPENSARIES—*contd.*	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	EXPLANATORY REMARKS.
			I. GOVERNMENT GENERAL HOSPITAL, MADRAS—*contd.*										
			Brought forward		17,364		17,600		15,804		17,899	12,421	
Establishment—	32	32	Matrons and Nurses (300-20-400), (200-20-300), (60), (50), 8 (40), 10 (30), 10 (20)	18,360				17,880					
	2	2	Exchange Compensation Allowance to Matrons	515				542				...	No Exchange Compensation Allowance has been drawn by Matrons in the current year.
			Ration Allowance to Nurses 30 (20)	7,200				7,200					
	8	8	Clerks (50), (35), and 6 (20)	2,460				2,460					
	5	5	Stewards (200-10-250), (60-8-100), (30-4-50), (25), (19)	5,088				4,968					
	2	2	Store-keeper (45), Hospital Sergeant (44)	1,068				1,068					
	6	6	Compounders 4 (9-3-18), 2 (9)	684				684					
	201	207	Ward Attendants and Servants—Weighman (15), Female Ward Attendants, 1st Grade 4 (15), 2nd Grade 6 (12), 3rd Grade 8 (9), 4th Grade 4 (7); Male Ward Attendants, 1st Grade 6 (12), 2nd Grade 20 (10), 3rd Grade 20 (8), 4th Grade 14 (7); Nurses' Maty (7), Dhobies 8 (8), Tailors 2 (8), Iceman (6), Attendants, Steward's Office 2 (10), 2 (7), Kitchen Attendants 2 (6), (5½), Massalchees (8), (7); Head Cook for Europeans (14), Cook's Mates (10), (7), Native Head Cook (10), Cooks 2 (8), Cook's Mates 2 (6), Hindu Cook (5), Butcher (6), Carpenter (14), Carpenter's Boy (6), Peons 3 (7), Kitchen Woman (4), Headman of Servants (10), Bearers 4 (7), 12 (6), Gardeners (6), 4 (5), Toties, Male, 23 (6), Toties, Female, 8 (4), Toties, Female, for Nurses (5), Sweepers 7 (4), Lascars 7 (6), Bathmen 3 (6), Bricklayer (11), Attendants, Out-patient Department dispensary 2 (6), Attendants, Apothecary duty room 2 (6), Attendant, Litt room (6), Attendant, Linen room (6), Attendants, Dispensary Department, 2 (8), Puckally (8), Pump Lascars 6 (6)	18,810				18,378		(a) 52,455		34,558	(a) Includes Rs. 341 for Exchange Compensation Allowance to Matrons.
			TRAINING SCHOOL.										
	16	16	Pupil nurses 6 (15); Ration Allowance 6 (20); Female Ward Attendants, Probationers 4 (6); Male Ward Attendants, Probationers 6 (6)	3,240				3,240					
					57,425		52,500		56,420		52,455		
Allowances—			Travelling Allowances	300		100		...		61		86	
					300		100		...		61		
Supplies and Services—			Diet of Patients	46,000		43,000		44,000		45,626		31,197	
			Bedding and Clothing	4,600		4,500		4,600		3,972		3,835	
			Medicines supplied by Military Department	20,000		14,000		20,000		18,767		5,227	
			Country Medicines	11,000		10,000		11,350		10,090		6,876	
			Hospital Necessaries										
			Medicines not procurable at the Medical Store Depot	2,080		2,000		2,080		1,678		1,904	
			Funeral Expenses	100		250		50		82		187	
			Sanitary Charges	1,200		1,150		1,200		1,200		784	
			Lime-washing Charges	800		500		800		280		340	
					85,780		75,400		84,080		81,695	50,350	
Contingencies—			Postage Charges	150				150		101		139	
			Telegraph Charges	10				10		6		1	
			Rents, Rates and Taxes	4,500				4,500		3,381		3,461	
			Purchase of European Articles each costing less than Rs. 5	1,500				1,000		344		442	
			Purchase of European Articles each costing not less than Rs. 5	2,000				500					
			Purchase of Country Articles each costing less than Rs. 50	250				2,000		489		40,43	
			Purchase of Country Articles each costing not less than Rs. 50	250				500					
			Carried over	8,660	1,60,869		1,45,600	8,660	1,56,304	4,321	1,52,110	97,415	

DETAILED ACCOUNT No. 24B.—MEDICAL—Hospitals and Dispensaries—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	PROVINCIAL—contd.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	Explanatory Remarks.
			PRESIDENCY HOSPITALS AND DISPENSARIES—*contd.*										
			I. GOVERNMENT GENERAL HOSPITAL, MADRAS—*contd.*										
			Brought forward	8,660	1,60,869		1,45,600	8,660	1,56,304	4,321	1,52,110	97,415	
Contingencies—contd.			Petty Carriage and Cooly	...				...		...		4,043	
			Clock-winding	...				...		...		53	
			Purchase of Books	171				175		90			
			Repairs to Furniture	1,000				750		61		...	
			Liveries and Clothing of Servants	1,550				1,550		1,355		87	
			Peons' Belts and Badges	10				10		1,080		992	
			Carriage of Stationery and Records	100				70		...		995	
			Rattan Mats and Blinds	1,200				1,200		69		...	
			Advertisements	100				100		1,197		1,333	
			Dhoby and Barbers' Charges	100				75		90		74	
			Extra Servants	240				240		98		73	
			Hot and Cold Weather Charges	10,000				10,000		...		...	
			Binding Charges	50				50		8,317		48	
			Petty Repairs	1,300				1,300		61		3	
			Purchase of Periodicals	50				...		829		...	
			Office Expenses	...				...		...		5	
			Miscellaneous	...	...			...		2		6	
					24,531		19,400		24,180	...	17,570	723	
			TOTAL, GOVERNMENT GENERAL HOSPITAL, MADRAS		1,85,400		1,65,000		1,80,484		1,69,680	8,435	
												1,05,850	
			II. GOVERNMENT MATERNITY HOSPITAL.										
Salaries—	1	1	Assistant Surgeon, Military (200)*	2,400				2,400		2,400			
			Staff Allowance (30)	360				360		360			
			Teaching Allowance (50)	600				600		600			
	3	3	Civil Apothecaries (75), 2 (50)*	2,100				2,100		1,435			
			Local Allowance 3 (30), Teaching Allowance (25)	1,380				1,380					
	1	1	1st-Class Hospital Assistant (55)	660				660		860			
	2	2	3rd-Class Hospital Assists.(25)*(*B*)	600				600		660			
			Local Allowances 3 (10), Teaching Allowance (10)	480				480		593			
					8,580		6,700		8,580		7,387	4,475	
Establishment—	6	6	Matron and Nurses (125—5—150), (75—5—100), 2 (60), 2 (40)	5,220				5,100		5,114			
			Ration Allowance to 5 Nurses (20),	1,200				1,200		1,097			
	3	3	2 Clerks (25), (20); Store-keeper (20)	780				780		591			
	2	2	Stewards (80), (40)	1,440				1,440		1,060			
	65	65	Warders and Servants—1st-Class Native Midwives 2 (15), 2nd-Class Native Midwives 2 (12), Linen-keeper (25), Ration Allowance to Linen-keeper (20), Ayahs 7 (6), Dhobies 4 (8), Dhoby Boy (4), Tailor Woman (10), Female Toties 16 (4), Peons 3 (7), European Cooks (9), (8), Native Cooks (9), (6), Massalchees 2 (7), Dispensary Coolies 2 (6), Gardeners 4 (6), Lascars 8 (6), Waterwoman (4), Woman Cooly (4), Male Toties 6 (6)	5,352				5,352		5,247			
	27	27	School Establishment—Midwifery Pupils, European and Eurasian 9 (25), Midwifery Nurse Pupils European and Eurasian 9 (25), Native Nurse Pupils, English-speaking 2 (10), Native Midwifery Pupils, Vernacular-speaking 7 (7)	6,228				6,228		5,868			
					20,220		20,000		20,100		18,977	13,359	
Allowances—			Travelling Allowance	...	...	150	150	...	...	3	3	141	
Supplies and Services—			Diet of Patients	13,400				13,400		15,156		8,141	
			Bedding and Clothing	3,000				3,500		2,537		1,652	
			Medicines supplied by Military Department	3,000				3,000		5,870		369	
			Country Medicines	2,500				2,500		2,872		1,820	
			Hospital Necessaries										
			Medicines not procurable at the Medical Store Depot	1,060				1,060		1,040		1,067	
			Funeral Expenses	30				25		19		24	
			Sanitary Charges	600				600		546		355	
			Lime-washing Charges	250				250		...		...	
			Nurses' Mess Kit	100				100		40		64	
			Batta to Pregnant Women	1,010				1,000		1,123		679	
					24,950		26,850		25,435		29,203	14,171	
			Carried over		53,750		53,700		54,115		55,570	32,146	

* Get free quarters.

DETAILED ACCOUNT No. 24B.—MEDICAL.—Hospitals and Dispensaries—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	*PROVINCIAL*—contd.	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	EXPLANATORY REMARKS.
			PRESIDENCY HOSPITALS AND DISPENSARIES—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			II. GOVERNMENT MATERNITY HOSPITAL—*contd.*										
			Brought forward		53,750		53,700		54,115		55,570	32,146	
Contingencies—			Purchase of European Articles each costing less than Rs. 5	150				25		68			
			Purchase of European Articles each costing not less than Rs. 5	100				50		69			
			Purchase of Country Articles each costing less than Rs. 50	200				125		198		472	
			Purchase of Country Articles each costing not less than Rs. 50	50				50		...			
			Repairs to Furniture	360				400		297			
			Rattan Mats and Blinds	500				50					
			Advertisements	100				70		...			
			Hot and Cold Weather Charges	500				600		132		230	
			Postage Charges	50				54		484		49	
			Telegraph Charges	10				10		50		39	
			Rents, Rates and Taxes	4,150				4,500		...		425	
			Carriage of Stationery	3				3		4,116		30	
			Cart and Cooly-hire	27				12		...		...	
			Binding Charges	...				...		14		3,312	
			Peons' Belts and Badges	...				...		2		...	
			Miscellaneous	...				...		12		31	
					6,200		5,600		5,949	...	5,442	...	
			TOTAL GOVERNMENT MATERNITY HOSPITAL		59,950		59,300		60,064		61,012	1,266	
												5,854	
												38,000	
			III. GOVERNMENT LEPER HOSPITAL.										
Salaries—	1	1	Civil Apothecary (75)	900				900		1,560			
			Local Allowance (30)	360				360		272			
					1,260		2,000		1,260		1,832	...	
Establishment—	2	2	Steward (35), Store-keeper (20)	660				660		660		...	
	26	26	Servants and Ward Attendants—Compounder (9), Peons 2 (7), Lascar (6), Dhoby (25), Barber (10), Tailor (8), Cooks (8), (7), Assistant Cooks 2 (5), Dressing Cooly (7), Ward Coolies (7), (6), Watermen 2 (5), Gardener (5), Female Ward Coolies 2 (5), Cooly Woman (4), Toty (7), Dressing Toties 3 (7), Female Toties 2 (5).	2,208				2,208		2,204		1,523	
					2,868		2,900		2,868		2,864	...	
Supplies and Services—			Diet of Patients	16,500				16,500		16,147		1,901	
			Bedding and Clothing	1,000				1,400		931		9,136	
			Medicines supplied by Military Department	600				500		561		839	
			Country Medicines	2,500				2,500		2,363		480	
			Hospital Necessaries									1,293	
			Medicines not procurable at the Medical Store Depot	60				60		59			
			Funeral Expenses	60				50		61		2	
			Lime-washing Charges	50				50		46		17	
					20,770		20,000		21,060		20,168	...	
												11,767	
Contingencies—			Purchase of European Articles each costing less than Rs. 5	27				10					
			Purchase of European Articles each costing not less than Rs. 5	120				15				81	
			Purchase of Country Articles each costing less than Rs. 50	30				182		78			
			Purchase of Country Articles each costing not less than Rs. 50	20				...					
			Purchase of Books	5				5					
			Petty Repairs to Buildings	50				50		...		...	
			Repairs to Furniture	50				50		6		...	
			Liveries and Clothing of Servants	6				6		50		10	
			Carriage of Stationery and Records	10				10		...		...	
			Rattan Mats and Blinds	...				...		...		...	
			Advertisements	100				100		...		...	
			Postage Charges	12				12		86		...	
			Telegraph Charges	2				2		10		5	
			Rents, Rates and Taxes	770				770		...		...	
			Miscellaneous	...				...		769		769	
					1,202		1,200		1,212	...	999	4	
			TOTAL GOVERNMENT LEPER HOSPITAL		26,100		26,100		26,400		25,863	869	
												16,060	

DETAILED ACCOUNT No. 24B.—MEDICAL—Hospitals and Dispensaries—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	*PROVINCIAL*—contd. PRESIDENCY HOSPITALS AND DISPENSARIES—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
			IV. GOVERNMENT OPHTHALMIC HOSPITAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salaries—	1	1	Assistant Surgeon, Military (200)	2,400								1,600	
			Staff Allowance (30)	360				2,400		1,795		240	
	2	2	2nd-Class and 3rd-Class Hospital Assistants (35), (25) *	720				360		196			
			Local Allowance 2 (10)	240				720		785		640	
			House-rent 2 (8)	...				240		395		160	
					3,720		4,000	...	3,720	36	3,207	2,640	
Establishment—	2	2	Clerk (20), Store-keeper (20)	480				480		480			
	2	2	Stewards (60—100) and (15—30)	1,560				1,560		1,560			
	30	30	Ward Attendants and Servants—Caste Ward Cook (10), Malabar Cook (8), European Ward Cook (8), Caste Ward Male Attendant (8), Caste Ward Female Attendant (8), European Ward Dhoby (8), Native Ward Dhoby (8), Peon (7), 1st-Class Cooly (7), Caste Ward Waterman (7), 2nd-Class Coolies 2 (6), European Ward Female Nurse (6), Native Ward Female Nurse (6), Weighman (6), Native Ward Toty (6), European Ward Toty (6), Caste Ward Toty (6), 3rd-Class Coolies 4 (5½), Waterman (5), Gardeners 2 (5), Sweeper (4), Cleaning Man (4), Toties (Female) 3 (3½)	2,190				2,190		2,086		2,755	
					4,230		4,200		4,230		4,126		
Allowances—			Travelling Allowance	...	...	...		...		55		...	
Supplies and Services—			Diet of Patients	5,500				6,000		5,352		3,641	
			Bedding and Clothing	550				695		515		182	
			Medicines supplied by Military Department	490				1,600		143		291	
			Country Medicines, Hospital Necessaries	500				500		474		396	
			Medicines not procurable at the Medical Store Depot	950				1,060		852		101	
					7,990		7,900		9,855		7,336	4,611	
Contingencies—			Purchase of Country Articles each costing less than Rs. 50	100				180		197		112	
			Purchase of Country Articles each costing not less than Rs. 50	100				120				29	
			Repairs to Furniture	30				60		28		30	
			Liveries and Clothing of Servants	30				80		...		...	
			Carriage of Stationery and Records	5				50		2		23	
			Advertisements	30				45		22		48	
			Hot and Cold Weather Charges	50				48		51		8	
			Binding Charges	20				26		14		12	
			Postage Charges	25				26		17		5	
			Telegraph Charges	10				10		7		973	
			Rents, Rates and Taxes	1,000				1,050		973		7	
			Petty Repairs	50				100		40		...	
			Rattan Mats and Blinds	80				...		209		...	
			Clock-winding	...				...		9		4	
			Purchase of Books	...				...		1		6	
			Petty Carriage and Cooly Charges	30				...		6		8	
			Miscellaneous	...		...		...		...			
					1,560		1,400		1,795		1,576	1,265	
			TOTAL GOVERNMENT OPHTHALMIC HOSPITAL		17,500		17,500		19,600		16,300	11,271	
			V. GOVERNMENT VOLUNTARY VENEREAL HOSPITAL.										
Salaries—	2	2	Allowance to Superintendent (100). †	1,200				1,200		1,200		747	
			1st-Class and 3rd-Class Hospital Assistants (55), (25)	960				960		932		602	
			Local Allowance 2 (10)	240				240		229		145	
			House-rent Allowance 2 (8)	192				192		183		116	
					2,592		2,500		2,592		2,544	1,610	
Establishment—	2	2	Matron (50), Store-keeper (20) *	840				840		948			
	19	19	Ward Attendants and Servants—Nurses (9), (8), Compounder (9), Peons 2 (7), Weighman (6), Water-carriers 2 (6), Ward Attendants 2 (6), Toty Women 2 (6), Cooks 3 (5), Dhoby (10), Sweepers 2 (5), Cooly Woman (4)	1,452				1,452		1,344		1,527	
					2,292		2,300		2,292		2,292		
			Carried over		4,884		4,800		4,884		4,836	3,137	

* Get free quarters.

† See note (‡), page 155.

DETAILED ACCOUNT No. 24B.—MEDICAL—**Hospitals and Dispensaries**—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
			PROVINCIAL—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			PRESIDENCY HOSPITALS AND DISPENSARIES—*contd.*										
			V. GOVERNMENT VOLUNTARY VENEREAL HOSPITAL—*contd.*										
			Brought forward		4,884		4,800		4,884		4,830	3,137	
Supplies and Services—			Diet of Patients	6,000				6,000		6,653		4,080	
			Bedding and Clothing	600				500		418		750	
			Medicines supplied by Military Department	300				500		258		212	
			Country Medicines	360				520		298		184	
			Hospital Necessaries										
			Medicines not procurable at the Medical Store Depot	50				20		...			
			Funeral Expenses	20				200		110			
			Lime-washing Charges	200									
					7,530		7,500		7,740		7,737	5,226	
Contingencies—			Petty Works of Construction	...				...		...		29	
			Petty Repairs to Buildings	130				130		...		1	
			Purchase of Books	5				5		2		3	
			Peons' Belts	5				...		...		...	
			Repairs to Furniture	45				45		19		17	
			Advertisements	55				55		27		38	
			Postage Charges	5				5		...		2	
			Telegraph Charges	1				1		...		...	
			Rents, Rates and Taxes	320				320		320		320	
			Petty Cooly Charges	20				15		10		18	
			Miscellaneous	...				...		11		126	
					586		700		576		389	554	
			TOTAL GOVERNMENT VOLUNTARY VENEREAL HOSPITAL		13,000		13,000		13,200		12,962	8,917	
			VI. GOVERNMENT HOUSE DISPENSARY.										
Salaries—	1	1	Assistant Surgeon, Military (200)	2,400				2,400		1,800		1,470	
			Staff Allowance (30)	360				360		360		240	
			House-rent Allowance	82				82		71		15	
					2,842		2,600		2,842		2,231	1,725	
Establishment—	1	1	Servant (7)	84			90	84		83		56	
					84				84		83		
Supplies and Services—			Medicines supplied by the Military Department	254				254		51			
			Country Medicines	20									
			Hospital Necessaries					20		...			
					274		110		274		51	...	
			TOTAL GOVERNMENT HOUSE DISPENSARY		3,200		2,800		3,200		2,365	1,781	
			MUFASSAL HOSPITALS AND DISPENSARIES.										
			(i) PALLIPORT LAZARETTO HOSPITAL.										
Salaries—*	1	1	1st Class Hospital Assistant (55)	660				660					
			Local Allowance (10)	120				120					
					780				780				
Establishment—	6	6	Servants 2 (6), 2 (5), 2 (4)	360				360					
					360				360				
Supplies and Services—			Diet of Patients	2,000				2,000					
			Bedding and Clothing	60				60					
			Medicines supplied by the Military Department	400				500					
			Country Medicines	15				15					
			Hospital Necessaries										
			Funeral Expenses	5				5					
			Petty Works of Construction	300	2,780			300	2,880				
			Carried over		3,920				4,020				

* Gets free quarters.

DETAILED ACCOUNT No. 24B.—MEDICAL—Hospitals and Dispensaries—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	PROVINCIAL—contd.	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
			MUFASSAL HOSPITALS AND DISPENSARIES—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
			(i) PALLIPORT LAZARETTO HOSPITAL—*contd.*										
			Brought forward .		3,920				4,020				
Contingencies—			Purchase of Country Articles each costing not less than Rs. 50 .	95				100					
			Carriage of Stationery and Records.	10				10					
			Postage Charges	5				5					
			Telegraph Charges . . .	5				5					
			Dhoby and Barber's Charges .	30				30					
			Scavenging Expenses . . .	30				30					
			Lighting Charges . . .	30				30					
			Purchase of Books . . .	5				5					
			Peons' Belts and Badges . .	...				5					
			Chapel Expenses	10				...					
					220				220				
			TOTAL (i) PALLIPORT LAZARETTO HOSPITAL		4,140				4,240		3,947		
			(ii) GUNUPUR HOSPITAL.										
Establishment—	2	2	Servants (6), (5)	132				132					
					132				132				
Supplies and Services—			Diet of Patients	120				120					
			Bedding and Clothing . . .	30				30					
			Medicines supplied by the Military Department	450				450					
			Country Medicines . . .	} 100				100					
			Hospital Necessaries . . .		700				700				
Contingencies—			Repairs to Furniture . . .	10				10					
			Carriage of Stationery and Records .	32				32					
			Postage Charges	5				5					
			Telegraph Charges . . .	1				1					
					48				48				
			TOTAL (ii) GUNUPUR HOSPITAL .		880				880		1,654		
			(iii) BHADRACHALLAM HOSPITAL.										
Salaries—	1	1	1st-Class Hospital Assistant (55) .	660				660					
			Charge Allowance (10), Local Allowance (10)	240				240					
			House-rent (5) *	60				60					
					960				960				
Establishment—	4	4	Servants (10), 3 (6)	336				336					
					336				336				
Supplies and Services—			Diet of Patients	75				75					
			Bedding and Clothing . . .	84				84					
			Medicines supplied by the Military Department	500				500					
			Country Medicines . . .	} 50				50					
			Hospital Necessaries . . .		709				709				
Contingencies—			Postage Charges	15				15					
					15				15				
			TOTAL (iii) BHADRACHALLAM HOSPITAL . .		2,020				2,020		2,106		
			(iv) RAYAGADA HOSPITAL.										
Salaries—	1	1	1st-Class Hospital Assistant (55)†	660				660					
			Charge Allowance (10), Local Allowance (10), Language Allowance (2).	264				240					
					924				900				
Establishment—	4	4	Servants (15), 3 (5)	360				360					
					360				360				
Supplies and Services—			Diet of Patients	200				150					
			Bedding and Clothing . . .	50				40					
			Medicines supplied by the Military Department	500				500					
			Country Medicines . . .	} 120				120					
			Hospital Necessaries . . .		870				810				
Contingencies—			Purchase of Country Articles each costing less than Rs. 50 . .	41				40					
			Repairs to Furniture . . .	10				10					
			Carriage of Stationery and Records .	35				35					
			Postage Charges	10				15					
			Miscellaneous	...				...					
					96				100				
			TOTAL (iv) RAYAGADA HOSPITAL .		2,250				2,170		2,653		

* Provision is made for house-rent pending construction of quarters for the Hospital Assistant.

† Gets free quarters.

DETAILED ACCOUNT No. 24B.—MEDICAL.—Hospitals and Dispensaries—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	*PROVINCIAL*—contd. MUFASSAL HOSPITALS AND DISPENSARIES—*contd.*	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	Explanatory Remarks.
			(v) UDAYAGIRI HOSPITAL.										
Salaries—	1	1	2nd-Class Hospital Assistant (35) *	420				420					
			Charge Allowance (10), Local Allowance (15)	300				300					
					720				720				
Establishment—	3	3	Servants (8), (6), (5)	228				228					
			Warm Clothing Allowance 3 (10)	30				30					
					258				258				
Supplies and Services—			Diet of Patients	180				170					
			Bedding and Clothing	40				40					
			Medicines supplied by the Military Department	450				450					
			Country Medicines	100				100					
			Hospital Necessaries										
					770				760				
Contingencies—			Repairs to Furniture	7				5					
			Postage Charges	8				10					
			Dhoby Charges	12				12					
			Carriage of Stationery and Records	15				15					
					42				42				
			TOTAL (v) UDAYAGIRI HOSPITAL.		1,790				1,780		2,235		
			(vi) BISSEMKATAK HOSPITAL.										
Salaries—	1	1	3rd-Class Hospital Assistant (25) *	300				300					
			Charge Allowance (10), Local Allowance (15)	300				300					
					600				600				
Establishment—	4	4	Servants (15), 3 (5)	360				360					
					360				360				
Supplies and Services—			Diet of Patients	50				50					
			Bedding and Clothing	20				20					
			Medicines supplied by the Military Department	400				400					
			Hospital Necessaries	50				50					
			Funeral Expenses	5				...					
					525				520				
Contingencies—			Repairs to Furniture	10				10					
			Carriage of Stationery and Records.	25				20					
			Postage Charges	10				10					
					45				40				
			TOTAL (vi) BISSEMKATAK HOSPITAL		1,530				1,520		2,484		
			(vii) JEYPORE HOSPITAL.										
Salaries—	1	1	1st-Class Hospital Assistant (55) *	660				660					
			Charge Allowance (10), Special Allowance (15)	300				300					
			House-rent Allowance *	...				...					
					960				960				
Establishment—	4	4	Servants (15), (5), (3), (2)	300				300					
					300				300				
Supplies and Services—			Diet of Patients	70				70					
			Bedding and Clothing	30				20					
			Medicines supplied by the Military Department	600				600					
			Country Medicines	60				50					
			Hospital Necessaries										
					760				740				
Contingencies—			Purchase of Country Articles each costing less than Rs. 50	80				96					
			Carriage of Stationery and Records.	25				35					
			Postage Charges	12				12					
			Telegraph Charges	3				2					
			Dhoby and Barber Charges	20				...					
					140				145				
			TOTAL (vii) JEYPORE HOSPITAL.		2,160				2,145		3,227		

* Gets free quarters.

DETAILED ACCOUNT No. 24B.—MEDICAL.—Hospitals and Dispensaries—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	PROVINCIAL—contd. MUFASSAL HOSPITALS AND DISPENSARIES—*contd.*	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	EXPLANATORY REMARKS.
			(viii) MINICOY DISPENSARY.										
Salaries—	1	1	1st-Class Hospital Assistant (55) *	660				420					
			Charge Allowance (10)	120				120					
			Special Allowance (25)	300				300					
					1,080				840				
Establishment—	2	2	Servants (18), (10)	336				336					
					336				336				
Supplies and Services—			Medicines supplied by the Military Department	400				400					
			Country Medicines	160				160					
			Hospital Necessaries										
					560				560				
Contingencies—			Purchase of European Articles each costing less than Rs. 5	14				14					
			Purchase of European Articles each costing not less than Rs. 5	10				10					
			Purchase of Country Articles each costing less than Rs. 50	50				50					
			Purchase of Country Articles each costing not less than Rs. 50	50				50					
					124				124				
			TOTAL (viii) MINICOY DISPENSARY.		2,100				1,860		1,613		
			(ix) NOWRANGAPORE HOSPITAL.										
Salaries—	1	1	1st-class Hospital Assistant (55) *	660				660					
			Charge Allowance (10), Special Allowance (15)	300				300					
					960				960				
Establishment—	3	3	Servants (15), (6), (5)	312				312					
					312				312				
Supplies and Services—			Diet of Patients	55				40					
			Clothing and Bedding	25				25					
			Medicines supplied by the Military Department	500				450					
			Country Medicines	60				60					
			Hospital Necessaries										
					640				575				
Contingencies—			Purchase of Country Articles each costing less than Rs. 50	18				18					
			Carriage of Stationery and Records	40				40					
			Postage Charges	10				10					
					68				68				
			TOTAL (ix) NOWRANGAPORE HOSPITAL		1,980				1,915		2,694		
			(x) POLAVARAM DISPENSARY.										
Salaries—	1	1	1st class Hospital Assistant (55)	660				660					
			Charge Allowance (10), Local Allowance (5)	180				180					
			House-rent Allowance (5)	60				60					
					900				900				
Establishment—	2	2	Servants (9), (6)	180				180					
					180				180				
Supplies and Services—			Medicines supplied by the Military Department	510				510					
					510				510				
Contingencies—			Purchase of Country Articles each costing less than Rs. 50	74				70					
			Postage Charges	10				10					
			Rents, Rates and Taxes	96				96					
					180				176				
			TOTAL (x) POLAVARAM DISPENSARY		1,770				1,766		1,761		

* Gets free quarters.

DETAILED ACCOUNT No. 24B.—MEDICAL.—**Hospitals and Dispensaries**—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.		Accounts, 8 months, 1898–99.	Explanatory Remarks.
			PROVINCIAL—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			MUFASSAL HOSPITALS AND DISPENSARIES—*contd.*										
			(xi) CHODAVARAM DISPENSARY.										
Salaries—	1	1	3rd-Class Hospital Assistant (25) *	300				300					
			Charge Allowance (10), Local Allowance (10)	240	540			240	540				
Establishment—	2	2	Servants (15), (8)	276	276			276	276				
Supplies and Services—			Medicines supplied by the Military Department	494				494					
			Country Medicines	70				70					
			Hospital Necessaries		564				564				
Contingencies—			Postage Charges	10	10			10	10				
			TOTAL (xi) CHODAVARAM DISPENSARY		1,390				1,390		1,728	Rs.	
			(xii) AMINDIVI DISPENSARY.										
Salaries—	1	1	1st-class Hospital Assistant (55)	660				660					
			Charge Allowance (10)	120	780			120	780				
Establishment—	1	1	Compounder 12 (15)	180	180			168	168				
Supplies and Services—			Medicines supplied by the Military Department	150	150			136	136				
Contingencies—			Postage Charges	40	40			46	46				
			TOTAL (xii) AMINDIVI DISPENSARY.		1,150				1,130		1,255	14,981	The actuals of 1897–98 rose in consequence of large supplies of medicines from the Military Department. The Revised Estimate is based chiefly upon the actuals of the current year.
			(xiii) MALAKANAGIRI DISPENSARY.										
Salaries—		1	Second-class Hospital Assistant (35)	420									
			Charge Allowance (10), Special Allowance (15)	300									
			House-rent (5)	60	780								
Establishment—		3	Servants (15), 2 (5)	300	300								
Supplies and Services—			Medicines supplied by Military Department	700									
			Country Medicines and Hospital Necessaries	300	1,000								
Contingencies—			Postage Charges	10									
			Cart and Cooly Hire	50									
			Office Expenses	20	80								
			TOTAL (xiii) MALAKANAGIRI DISPENSARY		2,160				...		...		
			Civil Medical Pupils		2,100				2,100		5,512		
			Travelling Allowance		3,500				3,500		4,555		
			TOTAL MUFASSAL HOSPITALS AND DISPENSARIES.		30,920		24,000		28,416		37,424	20,860	From next year these contributions are to be shown under Adjusting heads, Contributions from Provincial to Local, as the entire cost including the portion payable from Provincial Funds is to be paid from District Board Funds in the first instance.
			GRANTS TO HOSPITALS AND DISPENSARIES.										
			TO LOCAL FUND DISPENSARIES.										
Contributions—			One-eighth Pay of Medical Subordinates					21,408		31,420			
			Charge Allowance					8,648					
			Special Allowance				31,600	195	30,251		31,420		
			Carried over ...				31,600		30,251		31,420	20,860	

* The subordinate is provided with free quarters.

DETAILED ACCOUNT No. 24B.—MEDICAL.—Hospitals and Dispensaries—*contd.*

Vide APPENDIX PAGE .

	Numbers. 1898-99.	Numbers. 1899-1900.	*LOCAL—contd.*	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	Explanatory Remarks.
			Brought forward .					1,27,716	2,72,932	1,44,776	2,57,733	1,72,178	
			District Surgeons' Establishments.										
Establishment—contd.	43		Clerks 2 (30), (27½), (27), 13 (25), 2 (22½), 2 (20), 11 (15), (14), 2 (13½), (12½), 3 (12), (10-12-10), 2 (10), (9)					9,828					
	2		Lady Apothecary (75) . .					1,200				82,024	
			Reserve Hospital Assistant (25) .										
	44		Servants 4 (8), 33 (7), 3 (6), 3 (5), (1)					3,564					
									1,42,308		1,44,776		
			Travelling Allowances.										
Allowances—			Apothecaries									3,865	
			Hospital Assistants . . .									19,058	
			Clerks									1,270	
			Servants									51,751	
			District Surgeon's Establishment .						7,760		6,719	13,260	
Supplies and Services—			Diet of Patients					34,000		29,601		...	
			Clothing and Bedding . . .					5,000		2,989		...	
			Cost of Medical Stores . .					95,000		79,309		57,302	
			Country Medicines and Hospital Necessaries					12,000		24,061		5,923	
			Cholera Charges					10,000		27,792		1,48,564	
			Other Items					3,000		...			
			Grants to Municipal Hospitals and Dispensaries					78,000		92,454			
			Grants to Mission and other Private Dispensaries . .					9,000		8,878			
									2,46,000		2,65,084		
Contingencies—			Rents, Rates and Taxes . .					3,100					
			Postage Charges					4,000				25,844	
			Telegram Charges					30					
			Purchase and Repair of Furniture.					6,500					
			Office Expenses and Miscellaneous .					29,370		45,614		4,32,475	The Budget has been reduced in the Revised with reference to the actuals of the past and current years. The short expenditure in the current year is nominal being due to the transfer of the charges of the District Medical and Sanitary Officer's Establishment, etc, to Medical Establishment.
									43,000		45,614		
			TOTAL LOCAL .		7,39,800		6,95,000		7,12,000		7,19,92[illegible]		

DETAILED ACCOUNT No. 24C.—MEDICAL.—Sanitation and Vaccination.

SUMMARY.

	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	Explanatory Remarks.
PROVINCIAL.										
SANITARY BOARD	1,700		1,400		1,700		1,264		932	
GENERAL DEPARTMENT	36,300		29,460		35,000		34,962		17,908	
SANITARY DEPARTMENT	21,600		18,040		17,300		19,223		8,133	
VACCINATION DEPARTMENT	14,100		12,500		13,000		10,878		8,527	
ENGINEERING DEPARTMENT	42,900		44,100		44,200		49,229		29,371	
TOTAL PROVINCIAL .		1,16,600		1,05,500		1,11,200		1,15,556	61,871	
LOCAL.									1,40,135	
VACCINATION	2,27,000		2,16,000		1,55,789		2,15,679		2,97,034	
SANITATION AND CONSERVANCY	5,52,200		5,24,000		6,55,711		5,26,970		4,37,169	The estimates have been reduced with reference to the actuals of the past and current years.
TOTAL LOCAL .		7,79,200		7,40,000		8,11,500		7,42,649	5,02,040	
TOTAL .		8,95,800		8,45,500		9,22,700		8,58,205		

DETAILS.

	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.
			PROVINCIAL.									
			SANITARY BOARD.									
Establishment—	2	2	Clerks (50), (20). . . .	840				840		715		607
	1	1	Peon (8)	96				96		102		607
					936		900		936		817	
Contingencies—			Purchase of European Articles each costing less than Rs. 5 . .	20				20		85		20
			Purchase of Country Articles each costing less than Rs. 50 . .	50				80		1		20
			Purchase of Books . . .	50				50		15		607
			Purchase of Periodicals . .	50				50		...		
			Subscription to Newspapers .									
			Peons' Belts and Badges . .	...				...		...		
			Carried over .	170	936		900	200	936	101	817	

DETAILED ACCOUNT No. 24B.—MEDICAL.—Hospitals and Dispensaries—*contd.*

Vide APPENDIX E, PAGE .

		Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
	PROVINCIAL—contd.													
	GRANTS TO HOSPITALS AND DISPENSARIES—*contd.*													
	Brought forward				Rs.	Rs.	Rs.	Rs. 31,600	Rs.	Rs. 30,251	Rs.	Rs. 31,420	Rs. 20,860	
	TO MUNICIPAL DISPENSARIES.													
Contributions—contd.	One-eighth Pay of Medical Subordinates				3,252				3,252		} 4,214			
	Charge Allowance				1,162				1,162					
						4,414		5,800		4,414		4,214	4,149	
	TO PRIVATE HOSPITALS AND DISPENSARIES.													
	To Lawrence Asylum, Lovedale—													
	Pay of Apothecary (200), Staff Allowance(30).				2,760				2,760					
	To St. Bartholomew's Hospital—													
	Moiety of Voluntary Subscriptions Contributed by Government				3,500				3,500					
	Pay of Apothecary				600				600					
	Medicines and Hospital Necessaries				840				840					
	Postage (Rs. 20) and other Contingencies (Purchase of Country Articles Rs. 20)				40				40					
	To the Military Female Orphan Asylum—													
	Medical Subordinate (70)				840				840		} 14,235			
	To the Raja's Dispensary, Sandur—													
	One-fourth Pay of Medical Subordinate				135				135					
	To Sir Ramaswami's Lying-in Hospital—													
	Apothecary				2,760				2,760					
	Hospital Assistant				*876				876					
	Batta to Patients				300				300					
	To the Victoria Caste and Gosha Hospital				1,500				1,500					
						14,151		14,200		14,151		14,235	9,135	
	Moiety of the Cost of Medicines, etc., for the use of the Native Infirmary, the Black Town Dispensary and Rajah Sir Ramaswami Mudaliar's Lying-in Hospital, Madras.				2,000									
						2,000								
	TOTAL GRANTS TO HOSPITALS AND DISPENSARIES					20,565		51,600		48,816		49,869	34,144	
					LOCAL.									
Salaries—		89			Assistant Surgeon (100); Apothecaries (175). 23 (150), (140), 14 (131¼), 4 (130), (125½½), 12 (125), (110), (109-6-0), 2 (109-5-4), 6 (100), 2 (87½), 10 (75), (65-10-0), (56¼), 7 (50), (43¾)									
		284			Hospital Assistants (72), (70), 3 (67), 39 (65), (63), 2 (61¼), (58-10-0), 4 (58), (57), 16 (56-14-0), 8 (56-7-8), (56), 22 (55), 4 (50), 21 (48-2-0), (48), 13 (45), (43), 3 (41-9-0), 4 (41), (40), 2 (39-13-0), 26 (39-6-0), 2 (39), 2 (35-5-8), 24 (35), (32-6-0), 2 (30-15-0), 3 (30-10-0), (30-9-0), 21 (30), 35 (25), 6 (21-14-0), (21-7-8), 10 (20)					1,23,919					
Establishment—					Medical Practitioners				1,49,013				1,72,178	Includes Rs. 2,566 on account of house-rent to Hospital Assistants.
		1			Medical Pupil (25)				...	2,72,932		2,57,733	85	
					Midwifery Pupils				300		606		2,843	
		255			Midwives (100), (40), (20), 67 (15), (14), (13), 35 (12), (11), 34 (10), 40 (9), 50 (8), 14 (7), 8 (5), (4)				...		4,788 1,511		1,287	
		324			Clerks and Compounders 15 (18), 97 (15), (12½), 103 (12), (11½),(11), 6 (10), 83 (9), 2 (8), 3 (7), 6 (6), 6 (5)				34,380		26,437		18,817	
		809			Servants 4 (10), 6 (9), 18 (8), (7½), 28 (7), 181 (6), (5½), 306 (5), (4½), 122 (4), 15 (3½), 42 (3), 3 (2½), 17 (2), 23 (1½), (1½), 32 (1), (8¼)				46,869		} 1,11,434		58,992	
									46,167				82,024	
					Carried over				1,27,716	2,72,932	1,44,776	2,57,733	1,72,178	

* Includes provision for house-rent, etc.

MADRAS—EXPENDITURE.

DETAILED ACCOUNT No. 24C.—MEDICAL.—**Sanitation and Vaccination**—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
			PROVINCIAL—contd.										
			SANITARY BOARD—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Brought forward	170	936		900	200	936	101	817	607	
Contingencies—contd.			Carriage of Stationery and Records.	10				10		...		20	
			Postage Charges	500				440		335		1	
			Telegraph Charges	30				50		3		296	
			Packing Charges	5				5		...		4	
			Lighting do.	10				14		4		...	
			Petty Carriage and Cooly Charges	15				30		1		...	
			Office Expenses	14				15		...		4	
			Repairs to furniture	10				...		3		...	
			Miscellaneous	...				...		...		...	
					764		500		764		447	325	
			TOTAL SANITARY BOARD		1,700		1,400		1,700		1,264	932	
			GENERAL DEPARTMENT.										
Salaries—	1	1	Sanitary Commissioner (1,200—120—1,800)	20,160		17,000		18,720		17,520		10,736	The decrease in the Revised Estimate is due to the privilege leave allowances of the Sanitary Commissioner having been drawn at Bombay.
	1	1	Deputy Sanitary Commissioner and Inspector of Vaccination (1,050)	12,600		8,880		12,600		14,266		4,678	The decrease in the Revised Estimate is due to the absence of the Deputy Sanitary Commissioner in Calcutta on Plague duty.
			House-rent Allowance of Sanitary Commissioner	...		...		...		...		...	
			House-rent Allowance of Deputy Sanitary Commissioner (100)	1,200		1,900		1,200		403		1,497	
	2	2	Exchange Compensation Allowance.	2,340		1,680		2,526		2,773		997	
				36,300				35,046					
			Deduct—Probable savings					*46*					
			TOTAL GENERAL DEPARTMENT		36,300		29,460		35,000		34,962	17,908	
			SANITARY DEPARTMENT.										
Establishment—	1	1	Manager and Assistant (200)	2,400				2,400		2,400			
	9	9	Clerks (75), (50), (45), (40), (35), (30), (25), (20), (15)	4,020				4,020		4,064			
	1	1	Draftsman (30)	360				360		560			
	9	9	Muchie (10); Peons (8), 4 (7); Sweeper (6); Lascars 2 (7)	792				756		759			
		2	Two Attenders on Rs. 10 each	240				240		...			
			Temporary Clerk on Rs. 40	...				...		...			
	1	1	Watchman on Rs. 7	84				480		421			
					7,896		8,000		8,256		8,004	5,341	
Allowances—			Travelling Allowance of Officers	3,900		3,200		3,900		3,187		1,196	
			Travelling Allowance of Establishment	600		640		600		894		181	
					4,500		3,840		4,500		4,081	1,377	
Supplies and Services—			Scientific Instruments and Apparatus, etc.	50				...				...	
			Mounting Maps	20				20		2,143		...	
			Sanitary arrangements during festivals	900				900		...		— 19	
					1,420		900		920	1,910	4,083	— 19	
Contingencies—			Purchase of European Articles each costing less than Rs. 5	30								...	
			Purchase of European Articles each costing not less than Rs. 5					30					
			Purchase of Country Articles each costing less than Rs. 50	60								...	
			Purchase of Country Articles each costing not less than Rs. 50					60					
			Postage Charges	840				840				364	
			Telegraph Charges	500				300				276	
			Rents, Rates and Taxes	3,420				...				1	
			Purchase of Books	150				150				109	
			Purchase of Periodicals	...				...				...	
			Subscription to Newspapers	320				320				...	
			Landing and Shipping Charges	5				5				1	
			Petty repairs to Buildings	500				...				...	
			Repairs to Furniture	70				69				172	
			Peons' Belts and Badges	...				25				...	
			Carriage of Stationery and Records	600				600				...	
			Record-racks, Boards, etc.	40				40				121	
			Office Scales and Weights	...				5				...	
			Advertisements	50				50				...	
			Tolls	5				10				...	
			Money Order Commission	5				5				...	
			Hot and Cold Weather Charges	100				100				52	
			Carriage of Tents by Road and Rail	900				900				62	
												1,158	
			Carried over	7,595	13,816		12,740	3,509	13,676		16,168	6,699	

DETAILED ACCOUNT No. 24C.—MEDICAL.—Sanitation and Vaccination—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
			PROVINCIAL—contd.										
			SANITARY DEPARTMENT—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Brought forward	7,595	13,816		12,740	3,509	13,676		16,168	6,699	
Contingencies—contd.			Binding Charges	...				...				1,158	
			Railway Fares on Parcels, etc.	20				20				2	
			Packing Charges	10				10				125	
			Lighting Charges	20				20				8	
			Petty Carriage and Cooly Charges.	109				50				3	
			Office Expenses	10				10				78	
			Miscellaneous	20				5				5	
			Purchase of Peptine, Methylated Spirits, etc.	...	7,784		5,300	...	3,624		3,055	55	
			TOTAL SANITARY DEPARTMENT		21,600		18,040		17,300		19,223	1,434	
												8,133	
			VACCINATION DEPARTMENT.										
			GANJÁM AGENCY TRACTS.										
Establishment—	1	1	Deputy Inspector of Vaccination (70)	840				720					
	9	10	Vaccinators 2 (20), (17), (16), 5 (11), (10)	1,656				1,320					
	2	3	Probationers (7½), 2 (8½)	294				180					
	1	1	Peon (6)	72				72					
					2,862				2,292				
			VIZAGAPATAM AGENCY TRACTS.										
	2	2	Deputy Inspectors of Vaccination (60), (40)	1,200				1,200					
	8	8	Vaccinators 3 (15), 5 (10)	1,140				1,140					
	2	2	Probationers (5)	120									
			Add—Amount to arrive at Budget figures	30				150					
	2	2	Peons (7), (6)	156				156					
					2,646				2,646				
			GÓDÁVARI AGENCY TRACTS.										
	1	1	Deputy Inspector of Vaccination for 6 months (60)	360									
			Add to arrive at Budget figures	60									
				420				420					
	4	4	Vaccinators (18)	864				864					
	1	1	Probationer (12)	144				144					
	1	1	Peon for 6 months (7)	42				42					
			Two Vaccinators (18 each)	432				432					
					1,902				1,902				
			BANGALORE CANTONMENT.										
	2	2	Vaccinators (18), (10)	336				336					
					336				336				
			SOUTH CANARA.										
	1	1	For Vaccination in Amindivi Islands (10)	120				120					
					120				120				
			Transit Pay of Deputy Inspectors of Vaccination when transferred on public grounds	114				120					
					114				120				
			TOTAL		7,980				7,416		5,737		
			GANJÁM AGENCY TRACTS.										
Allowances—			Travelling Allowance—										
	1	1	Deputy Inspector of Vaccination.	480				480					
	9	10	Vaccinators	765				450					
	2	3	Probationers	135				90					
	1	1	Peon	40				40					
			Warm Clothing to Peon	10				10					
					1,430				1,070				
			VIZAGAPATAM AGENCY TRACTS.										
			Travelling Allowance—										
			Deputy Inspectors of Vaccination.	800				800					
			Vaccinators	400				400					
			Probationers	100				100					
			Peons	60				60					
					1,360				1,360				
					2,790				2,430				
			Carried over		7,980				7,416		5,737		

DETAILED ACCOUNT No. 24C.—MEDICAL.—Sanitation and Vaccination—*contd.*

		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	EXPLANATORY REMARKS.
	PROVINCIAL—contd.										
	VACCINATION DEPARTMENT—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward		7,980				7,416		5,737		
	GÓDÁVARI AGENCY TRACTS.		2,790				2,430				
Allowances—contd.	Travelling Allowance—										
	Deputy Inspector of Vaccination	180				180					
	Vaccinators	450				450					
	Probationers	70				70					
	Peon	12				12					
	Additional Vaccinators to be entertained in Gódávari Agency Tracts	248				250					
			960				962				
	Travelling Allowance of Deputy Inspectors of Vaccination when transferred on public grounds	100				100					
			100				100				
	TOTAL		3,850				3,492		3,380		
Supplies and Services—	Cost of Lymph—										
	Ganjám Agency Tracts	500				250		256			
	Vizagapatam Agency Tracts	600				600		470			
	Gódávari Agency Tracts	530				600		512			
	Supplied to Military Hospitals and Cantonments	35				40		18			
			1,665				1,490		1,256		
	Remuneration to Vaccinators, Gódávari Agency Tracts	100				116		95			
	Batta to Mothers of Vaccinated Children, Bangalore Cantonment	15				15		10			
			115				131		105		
	TOTAL		1,780				1,621		1,361		
	GANJÁM AGENCY TRACTS.										
Contingencies—	Purchase of Country Articles each costing less than Rs. 50	10									
	Gum	3				6					
						...					
	GÓDÁVARI AGENCY TRACTS.										
	Purchase of Country Articles each costing less than Rs. 50	25									
						...					
	VIZAGAPATAM AGENCY TRACTS.										
	Purchase of Country Articles each costing less than Rs. 50	10									
	Purchase of European Articles each costing less than Rs. 5	10				20					
			58			20					
	Carriage of Stationery and Records—						46				
	Agency Tracts . Ganjám	80									
	Agency Tracts . Vizagapatam	180				80					
	Agency Tracts . Gódávari	30				180					
			290			25					
	Service Postage—						285		283		
	Agency Tracts . Ganjám	25									
	Agency Tracts . Vizagapatam	80				25					
	Agency Tracts . Gódávari	30				80		18			
			135			30		59			
	Service Telegrams—						135	24	101		
	Vizagapatam Agency Tracts	5									
	Ganjám	2				...					
			7			5					
	TOTAL		490				5		16		
							471		400		
	TOTAL VACCINATION		14,100		12,500		13,000		10,878	8,527	

DETAILED ACCOUNT No. 24C.—MEDICAL.—Sanitation and Vaccination—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	PROVINCIAL—contd. ENGINEERING DEPARTMENT.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	Explanatory Remarks.
Salaries—	1	1	Sanitary Engineer (1,000—50—1,350)	16,200		(a)17,250		16,200		18,053		11,832	(a) Includes acting allowance of the *locum tenens* of Mr. Jones while on privilege leave.
	1	1	Assistant Sanitary Engineer (350—30—500)	6,000		6,000		6,000		5,855		4,000	
	1	1	Exchange Compensation Allowance	1,157		1,150		1,306		1,644		776	
					23,357		24,400		23,506		25,552	16,608	
In-door Establishment—	1	1	Office Assistant (150—10—200)	2,400				2,280		2,260			
	1	1	Head Draftsman (80—4—100)	1,200				1,200		1,200			
	2	2	Draftsmen (50—4—70), (25—2—35)	1,292				1,248		1,153			
	2	2	Tracers (30—4—50), (25—2—35)	1,020				996		978			
	1	1	Surveyor (50—5—75)	900				840		720			
	4	4	Lascars (7)	336				336		335			
	1	1	Manager (120—6—150)	1,800				1,800		1,800			
	3	3	Clerks (60), (30—4—50), (20—1—25)	1,439				1,380		1,256			
	2	2	Copyists (15—1—20)	456				444		434			
	7	7	Moochie (9), Peon (8); Servants 5 (7)	624				624		595			
					11,467				11,148		10,731		
Temporary—	3	3	Draftsmen (100), (75—5—100), (60)	2,820				2,820		2,428			
				720				720		718			
	1	1	Estimator (60)	...				...		60			
	...	...	Accountants (60)	...				...		40			
	...	...	Copyists (20)		...							10,267	
				3,540				3,540		3,246			
			Deduct—For rounding	19				9		...			
					3,521				3,531		3,246		
Out-door Establishment—			Upper Subordinate of the Public Works Department	...				...		387			
					...				...		387		
Salaries—	...	...	Assistant Engineer (450)	...				...		3,440			
	...	...	Exchange Compensation Allowance	...				...		334			
					...				...		3,774		
Establishments—	1	...	Supervisor (150)	...				1,800		765			
					...		15,400		1,800		765		
Allowances—			Travelling Allowance to Sanitary Engineer	1,400				1,100		1,453		1,523	
			Travelling Allowance to Assistant Sanitary Engineer	1,200				970		1,566			
			Travelling Allowance to In-door Establishment	900				900		1,198		422	
			Travelling Allowance to Out-door Establishment	...				100		3			
					3,500		3,500		3,070		4,220	1,945	
Supplies and Services—			Purchase and Repair of Drawing and Survey Instruments	50				100		32		5	
			Cooly to Survey Lascars	10				10		2		3	
					60		20		110		34	8	
Contingencies—			Purchase of European Articles each costing less than Rs. 5	15				15		...			
			Purchase of European Articles each costing not less than Rs. 5	15				15		...		53	
			Purchase of Country Articles each costing less than Rs. 50	15				15		...			
			Purchase of Country Articles each costing not less than Rs. 50	50				50		...		76	
			Purchase of Books	100				100		1		57	
			Purchase of Periodicals	125				125		108		... 14	
			Subscription to Newspapers	...				...		...		...	
			Landing and Shipping Charges	...				50		37		... 92	
			Repairs to Furniture, etc.	50				...		20		...	
			Liveries and Clothing of Servants	20				25		6		...	
			Peons' Belts and Badges	25				20		15		... 292	
			Carriage of Stationery and Records	20				50		...			
			Record-racks, Boards, etc.	50				25		...			
			Rattan Mats and Blinds	25									
			Carried over	510	41,905		43,320	490	43,165	187	48,709	28,828	

DETAILED ACCOUNT No. 24C.—MEDICAL.—Sanitation and Vaccination—*contd.*

Vide APPENDIX E, PAGES AND .

			Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
		PROVINCIAL—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		ENGINEERING DEPARTMENT—*contd.*										
		Brought forward	510	41,905	...	43,320	490	43,165	187	48,703	28,828	
Contingencies contd.—		Table Cloth	10				10				292	
		Advertisements	10				10		...		...	
		Tour Expenses and Hill-Journey Charges	20				10		7		...	
		Hot and Cold Weather Charges	150				20		...		...	
		Scavenging Expenses	3				150		91		87	
		Binding Charges	5				3		2		1	
		Packing Charges	3				5		18		2	
		Lighting Charges	10				3		...		5	
		Postage Charges	120				10		...		4	
		Telegraph Charges	100				180		101		84	
		Office Expenses	20				100		97		56	
		Miscellaneous Work Bills, etc.	34				20		17		6	
				995		780	34	1,035	...	520	6	
		TOTAL ENGINEERING DEPARTMENT.		42,900		44,100		44,200		49,229	543	
											29,371	The decrease, as compared with the actuals of 1897-98, is due to the discontinuance of the Out-door Establishment.
		LOCAL.										
		VACCINATION.										
Salaries—	53	Deputy Inspectors 21 (70), 9 (60), 22 (40); Calf Superintendent (40)					35,160					
	698	Vaccinators 2 (69-12-10), (27), 2 (25), 2 (20½), 12 (20), 70 (18), 2 (16½), 143 (15), 13 (12), (11), 336 (10), 3 (9), 4 (8½), 7 (7½), 60 (7), 4 (6), 33 (5), 3 (4)										
	2	Clerks (10), (7)					98,365					
	29	Calf Peons 6 (6), 23 (5)					204					
	53	Peons 2 (8), 35 (7), 14 (6); Watchman (6); Sweeper (3)					1,812					
							4,248					
Supplies and Services—		Batta to Mothers of Vaccinated Children						1,39,789				
		Rewards to Vaccinators					10,000					
							6,000					
								16,000				
		TOTAL VACCINATION		2,27,000		2,16,000		1,55,789		2,15,679		1,40,135
		SANITATION AND CONSERVANCY.										
Establishment—	19	Sanitary Inspectors (75), 6 (50), 11 (40), (20)										
	8	Maistries 4 (20), 4 (15)					10,020					
	78	Sanitary Peons 26 (6), 10 (5½), 26 (5), 15 (4), (3)					1,680					
	29	Tank Watchmen 4 (5), 2 (4), 23 (3).					4,848					
	17	3 Sanitary Clerks (2), 2 (1½); 14 Peons (7)					1,164					
							1,236					
		SCAVENGERING ESTABLISHMENT.						18,948				
	399	Inspector (20), Maistries (20), 5 (15), 5 (12), (11), 20 (10), 9 (9), 53 (8), 10 (7½), 94 (7), 4 (6½), 95 (6), 67 (5), (4½), 2 (4½), 19 (4), (3½), 9 (3), 2 (1)										
	4343	Scavengers 2 (10), 12 (9), 10 (8), 12 (7), 2 (6½), 177 (6), 24 (5½), 1,117 (5), 3 (4¾), 176 (4½), 3 (4¼) 1,030 (4), (3¾), 88 (3½), 21 (3¼), 439 (3), 14 (2¾), 144 (2½), 34 (2¼), 109 (2), 19 (1¾), 3 (1¼), 3 (1)					32,125					
	1281	Toties 18 (10), 7 (9), 20 (8), 35 (7), 210 (6), 11 (5½), 447 (5), 116 (4½), 192 (4), 17 (3½), 21 (3¼), 87 (3), 57 (2½), 6 (2¼), 31 (2), 2 (1¾), 4 (1)					1,73,379					
	85	Rubbish Burners 8 (15), 8 (13), 23 (12), 13 (11), 11 (10), 2 (9-10), 4 (9½), 3 (9), 3 (8½), 4 (8); Filth Carts 3 (16), 3 (13)					73,296					
							11,799					
								2,90,599				
Allowances—		Travelling Allowance					26,168					
								26,168				
		Carried over						3,35,715				

Detailed Account No. 24C.—MEDICAL.—Sanitation and Vaccination—*contd.*

Vide Appendix E, pages and .

	Numbers. 1898-1899.	Numbers. 1899-1900.		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
			Local—contd.										
			Sanitation and Conservancy—*contd.*										
			Scavengering Establishment—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Brought forward						3,35,715				
Supplies and Services—			Water-supply					1,05,000					
			Village-site					65,996					
			Fairs and Festivals					20,000					
			Purchase and Repair of Carts					9,000					
			Purchase and Feeding Charges of Cattle					15,000					
			Other Sanitary Outlay					40,000					
			Unforeseen charges					13,000					
Contingencies—			Postage Charges					} 2,000	2,67,996				
			Telegram Charges										
			Office Expenses and Miscellaneous.					50,000					
									52,000				
			TOTAL SANITATION AND CONSERVANCY		5,52,200		5,24,000		6,55,711		5,26,970	2,97,034	

Detailed Account No. 24D.—MEDICAL.—Grants for Medical Purposes.

	Numbers. 1898-99.	Numbers. 1899-1900.											
			Provincial.										
			Fixed Contribution, Coonoor Municipality	...		...		...		1,000		...	
			Charges in connection with the cure of snake-bite	...		1,000		...		...		600	The lump contribution has been withheld in G.O., No. 978, Financial, dated 25th November 1897.
			Expenses in connection with the Bubonic Plague	6,41,200		2,15,000		51,300		22,394		61,960	
			TOTAL PROVINCIAL		6,41,200		2,16,000		51,300		23,394	62,560	
			LOCAL.										
			Expenses in connection with the Bubonic Plague	7,00,000		} 4,00,000		50,000		41,112		2,16,591	The Revised Estimate is based on actuals with a margin for larger expenditure in the remaining months. The Budget Estimate is that accepted by the Madras Government.
			Do. do. Other Epidemics	19,900									
					7,19,900		4,00,000		50,000		41,112		
			TOTAL		13,61,100		6,16,000		1,01,300		64,506	2,79,151	
Salaries—			Superior Medical Officers	} 2,74,284		1,25,000		...		17,181		55,246	
			Special Plague Officers										
			Subordinate Medical Officers										
			Exchange Compensation Allowance.	5,590		1,760		...		512		617	
					2,79,874		1,26,760		...		17,693	55,863	
Establishment—			Establishment	13,383		4,900		...		917		861	
					13,383		4,900		...		917		
Allowances—			Allowances to Military Men	} 16,550		5,800		...		1,303		4,676	
			Travelling Allowances										
			Hill Journey Allowances										
					16,550		5,800		...		1,303		
Supplies and Services—			Supply of Accessory-Apparatus to be included in Outfits for Inoculation	} 5,760		6,000		...		...			
			Purchase of Syringes, etc.										
			Purchase of Tents										
			Construction and Repair of Segregation Camps and Hospitals										
			Purchase and Carriage of Medicine, etc.										
			Dieting Charges										
			Clothing and Bedding										
					5,760		6,000		...		....	560	
Contingencies—			Postage Charges	} 15,633		4,540		...		2,481		...	
			Telegraph Charges										
			Other Miscellaneous Charges									...	
			Hill Journey Charges		15,633		4,540		...		2,481		
			Contribution to Private Hospitals.	68,000	68,000	67,000	67,000	...	...	...	2,481		
			Lump Allotment for Districts not under observation	2,42,000	2,42,000	...	...	...	...	...	...		
			TOTAL		6,41,200		2,15,000		51,300		22,394	61,960	Excluding the sum of Rs. 67,000 provided by Government against contributions to Private Hospitals, my Revised Estimate for the current year works up to Rs. 1,27,000. It is based upon actuals and allows, though the Plague does not seem to be advancing, a margin for increased expenditure in the remaining months of the year.

DETAILED ACCOUNT No. 24E.—MEDICAL.—Medical School and College.

	Numbers. 1898-99.	Numbers. 1899-1900.	PROVINCIAL. MEDICAL COLLEGE.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts 8 months, 1898-99. Rs.	Explanatory Remarks.
Salaries—	1	1	Principal and Senior Physician, General Hospital (1,600)	19,200				19,200		19,369			
	7	7	Professors, Brigade Surgeon-Lieutenant-Colonel and Surgeons (Lieutenant-Colonel and Major), Maternity, General and Ophthalmic Hospitals and Fort District 4 (1,250), (800), 2 (700) *	86,400				84,000		84,623			
			House-rent	1,500				...		1,342			
	1	1	Professor, Dental Surgery (400) †	4,800				4,800		4,800			
	1	1	Professor of Medical Jurisprudence (100)	1,200				1,200		2,400			
	7	7	Assistant Professors (400), (200), (100—10—150), (100), (75), (55), (50)	12,120				12,000		12,150			
			Staff Salary for Assistants 2 (100)	2,400		1,32,000		2,400		2,400			
			Teaching Allowance for four Assistants 2 (100), 2 (50)	3,600				3,600		3,600		87,852	
			House-rent Allowance for Assistants (75), (45)	1,440				1,440		1,440			
	1	1	Lecturer on Midwifery to Female Students (100) for 9 months in the year	900				900		1,000			
	2	2	Honorarium for the Lecturers on General Biology (2,400) and Physics (700)	3,100				3,100		2,800			
	4	4	Allowance to Assistant Demonstrators (300)	1,200				1,200		1,156			
	2	2	Allowance to Surgeon-Lieut.-Colonel †(100) and Apothecary(50), Native Infirmary for Clinical Instruction.	1,800				1,800		1,800			
	8	9	Exchange Compensation Allowance.	7,886		6,300		8,323		9,590		4,190	
			Add—For new sanctions	7,000		...		...		...			
				1,54,546				1,43,963		1,48,470		92,042	The actuals of 1897-98 and the Revised Estimate for the current year include privilege leave allowances in addition to the salary of acting officers.
			Deduct—Probable Savings	6,680				6,496		...			
					1,47,866		1,38,300		1,37,467		1,48,470		
Establishment—	1	1	Head Clerk (50—5—75)	900				900		900			
	1	1	Draftsman (60)	720				720		720			
	1	1	Gymnastic Instructor (25)	300				300		300			
	1	1	Librarian (30—2—50)	360				528		536			
	1	1	Clerk (15—2—25)	300				300		300			
	27	27	Servants (20), (10—1—20), 2 (12), (10), 7 (8), 6 (7), 4 (6), (5½), 4 (5)	2,658				2,658		2,638		3,463	
					5,238		5,200		5,406		5,394		
Allowance—			Travelling and Conveyance Allowance	500		450		500		450		324	
					500		450		500		450		
Supplies and Services—			Stipends of Civil Pupils	7,476				5,877		7,217		3,749	
			Pre-collegiate Stipends of Civil Pupils							450		229	
			Stipends, College Fees and Book Allowances of Hospital Assistant Pupils—										
			Madras-Burma Pupils	7,730				10,000		8,529		3,913	
			Burmese pupils	6,140				4,300		5,307		3,894	
			Library Allowance	1,000				1,000		930		...	
			Furniture, Instruments and Chemicals	1,800				1,800		4,299		760	
			Laboratory and other Charges	600				600		467		1	
			Books for Civil Medical Pupils	1,700				1,000		1,583		1,076	
			Training of Sanitary Inspectors	1,000				1,000		919		975	
			Remuneration to Examiners	1,800				1,800		1,800		...	
					29,246		28,000		27,377		31,451	14,598	
Contingencies—			Cost of Europe Stores (including Freight)	3,000				3,000		6,240		89	
			Purchase of Periodicals	300				300		343		131	
			Landing and Shipping Charges	40				40		19		16	
			Repairs to Furniture	70				70		53		14	
			Postage Charges	50				50		40		30	
			Telegraph Charges	10				10		2		5	
			Carried over	3,470	1,82,850		1,71,950	3,470	1,70,750	6,697	1,85,765	285	
												1,10,427	

* Fort Surgeon, Resident Surgeon, General Hospital, and Superintendent, Maternity Hospital, have free quarters.
† See Note (*) page 155.

DETAILED ACCOUNT No. 24E.—MEDICAL.—Medical School and College—*contd.*

		Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.		Accounts, 8 months, 1898–99.	Explanatory Remarks.
	PROVINCIAL—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	MEDICAL COLLEGE—*contd.*										
	Brought forward	3,470	1,82,850		1,71,950	3,470	1,70,750	6,697	1,85,765	1,10,427	
Contingencies—contd.	Lighting Charges	10				10		2		285	
	Rattan Mats and Blinds	50						41		2	
	Gardening Charges	200						253		27	
	Dhoby Charges	60						57		222	
	Binding Charges	150				1,270		192		18	
	Petty Carriage and Cooly Charges	400						467		88	
	Advertisements	10						...		309	
	Office Expenses	100						84		10	
	Miscellaneous	200						185		10	
	Rents, Rates and Taxes	1,100				1,400		1,102		42	
	Purchase of Country and European Articles	...						...		1,240	
	Petty Repairs to Buildings	...						...		373	
	Hot and Cold Weather Charges	...						...		17	
			5,750		6,050		6,150		9,080	10	
	TOTAL, MEDICAL COLLEGE—PROVINCIAL		1,88,600		1,78,000		1,76,900		1,94,845	2,653	
										1,13,080	
	LOCAL.										
	MEDICAL SCHOOLS.										
Establishment—	Superintendents (100), (75)					2,100					
	Assistants (55), (50), (25)					1,560					
	Clerk					...					
	Servants (7), (6), (4)					204					
Supplies and Services—	Stipends to Students					3,864				3,644	
Contingencies—	Office Expenses and Miscellaneous					5,136				1,16,724	
						500					
	TOTAL MEDICAL SCHOOLS—LOCAL.		6,000		6,000		9,500		6,045		
	TOTAL		1,94,600		1,84,000		1,86,400		2,00,892	57,346	
										57,346	

DETAILED ACCOUNT No. 24F.—MEDICAL.—Lunatic Asylums.

		Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.		Accounts, 8 months, 1898–99.	Explanatory Remarks.
	SUMMARY.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	LUNATIC ASYLUMS—										
	MADRAS	74,600				72,490		69,732			
	CALICUT	11,100		88,800		11,635		10,890			
	VIZAGAPATAM	6,000				5,175		6,151			
	TOTAL		91,700		88,800		89,300		86,773	57,346	
										57,346	
	LUNATIC ASYLUMS.										
	MADRAS.										
Salaries—	Superintendent, Madras (650)	7,800				7,800		7,142			
	Senior Assistant Surgeon, Military (400)	4,800				2,400					
	Madras Employment Allowance (30)	360				360		2,947			
	Asylum Allowance to Assistant Surgeon (30)	360				360					
	Civil Apothecary (100 + 30), Madras	1,560				1,560		1,533			
	Exchange Compensation Allowance	557				629		719			
		15,437				13,109					
	Deduct—Probable Savings	*1,937*				*1,849*					
	Carried over		13,500				11,260		12,341		

DETAILED ACCOUNT No. 24F.—MEDICAL.—Lunatic Asylums—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	LUNATIC ASYLUMS—*contd.* MADRAS—*contd.*	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	EXPLANATORY REMARKS.
			Brought forward .		13,500				11,260		12,341		
Establishment—	1	1	Hospital Assistant, 2nd Class (35) .	420				420					
			Asylum Allowance (15); Local Allowance (10) House-rent (8) .	396				276		684			
	3	3	Steward (70); Assistant Stewards (30), (25)	1,500				1,500					
	1	1	Storekeeper (40)	480				480		1,509			
	1	1	Writer (25—1—30)	360				360		478			
	4	4	Matron (60); Nurses (40), (30), (20).	1,800				1,800		358			
			Ration Allowance 4 (20) . .	960				960		2,830			
	3	3	1st-Class European Attendants (50)*	†1,920				1,920		1,837			
	3	3	2nd-Class European Attendants (30)*	†1,200				1,200		1,315			
			WARDERS AND SERVANTS.										
	136	136	Native Attendants, 1st Class 2 (12); 2nd Class 6 (10); 3rd Class 50 (8); Female Attendants, 1st Class (8); 2nd Class 3 (6); 3rd Class 15 (5); Weighman (10); Tailors (12), (10); Barber (11); Blacksmith (10); Carpenter (12); Gardener (10); Cook for Europeans (12); Caste Cook for Natives (10); Assistant Cook for Natives (8); Cook-woman for Natives (7); Water-woman (3½); 1st-Class Toty (8); 2nd-Class Toties 20 (6); Toty-women 8 (5); Night Watchmen 9 (8); Night Watchwomen 3 (6); Male Toties for Warders' Lines 2 (6); Female Toties for Warders' Lines 2 (4); Office Attendant (10); Gatekeeper (8)	‡12,246				12,246		6			
				21,282				21,162					
			Deduct—Probable Savings .	382				352					
Allowances—			Travelling Allowances . . .	...	20,900			...	20,810	...	18,557		
Supplies and Services—			Diet of Patients	30,000				36,000		29,117			
			Clothing and Bedding . . .	3,000				3,500		1,757			
			Medicines	1,500				1,500		1,520			
			Funeral Expenses	25				35		9			
			Amusement and Recreation of Patients	500				500		500			
			Railway Passage and Boat-hire for Insanes	250				300		161			
			Maintenance of Patients . .	120				120		120			
					35,395				35,955		33,184		
Contingencies—			Purchase of European Articles each costing less than Rs. 5 . .	400									
			Purchase of European Articles each costing not less than Rs. 5 . .	218				400		718			
			Purchase of Country Articles costing less than Rs. 50 . .	527									
			Purchase of Periodicals . .					500		1,143			
			Subscription to Newspapers . .	65				90		54			
			Petty Repairs to Buildings . .	250				100		636			
			Repairs to Furniture . . .	250				200		243			
			Carriage of Stationery and Records	...									
			Rattan Mats and Blinds . .	300				5		...			
			Advertisements	175				500		186			
			Wages of Extra Servants . .	30				70		164			
			Binding Charges	20				50		8			
			Petty Carriage and Cooly Charges .	120				25		11			
			Lime-washing Charges . . .	500				55		108			
			Postage Charges	50				500		518			
			Telegraph Charges	25				60		42			
			Rents, Rates and Taxes . .	1,850				10		19			
			License for Carts	10				1,850		1,795			
			Packing Charges	5				10		...			
			Purchase of Vaccine Lymph .	5				25		...			
			Money Order Commission . .	5				10		5			
					4,805			5		...	5,650		
			TOTAL, MADRAS .		74,600				72,490		69,732		

* Gets free quarters.

† Includes Rs. 120 for house-rent.

‡ Includes the remuneration for two Native Attendants for washing clothes at Rs. 2 per mensem and the good-conduct pay for 20 toties at 1 rupee

DETAILED ACCOUNT No. 24F.—MEDICAL.—Lunatic Asylums—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	LUNATIC ASYLUMS—*contd.*	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	EXPLANATORY REMARKS.
			CALICUT.										
Salaries—	1	1	Superintendent's Allowance (50) *	600	600			600	600	600	600		
Establishment—	1	1	Hospital Assistant (35)	660				660		583			
	1	1	Asylum Allowance (15)	180				180		180			
	1	1	Steward (19)	228				228		131			
	1	1	Storekeeper (20)	240				240		240			
	29	28	Warders and Servants—Head-keeper (15); Keepers (12), (9); 1st-Class 4 (8); 2nd-Class 3 (7); 3rd-Class Female Head-keeper (8); Female-keepers 4 (3); Gate Peon (6); Cook (7); Washerman (8); 1st-Class Male Toty (7); 2nd-Class Male Toties 3 (6); Female Toties 2 (4); Night Watchmen 2 (7); Night Watchwoman (6)	2,424				2,496		2,182			
				3,732				3,804					
			Deduct—Probable Savings	297				239					
					3,435				3,565		3,316		
Supplies and Services—			Diet of Patients	5,000				5,500		4,553			
			Clothing and Bedding	300				300		414			
			Medicines	500				500		691			
			Petty Construction and Repairs	500				500		660			
			Funeral Expenses	5				5		5			
			Amusement and Recreation of Patients	100				100		23			
			Materials for Manufacturing Department	400				350		426			
			Railway Passage and Boat-hire for Insanes	40				45		20			
					6,845				7,300		6,802		
Contingencies—			Wages of Extra Servants	25				25		13			
			Table Cloths	...				...		...			
			Barber Charges	40				55		39			
			Purchase of Country Articles each costing less than Rs. 50	50				30		26			
			Repairs to Furniture	30				10		50			
			Carriage of Stationery and Records	5				5		...			
			Postage Charges	20				15		8			
			Telegraph Charges	5				5		...			
			Rents, Rates and Taxes	5				3		1			
			Petty Carriage and Cooly Charges	25				22		12			
			Advertisement	5				...		11			
			Book-binding Charges	5				...		11			
			Office Expenses	5				...		1			
					220				170		172		
			TOTAL CALICUT		11,100				11,635		10,890		
			VIZAGAPATAM.										
Salaries—	1	1	Superintendent's Allowance (50) *	600	600			600	600	600	600		
Establishment—	1	1	Hospital Assistant (55)	660				660		660			
			Asylum Allowance (15); Personal Allowance (10)	300				300		300			
	1	1	Storekeeper (20)	240				240		240			
	14	17	Warders and Servants—1st-Class Keeper (12); 3rd-Class Keepers 8 (9); Night Watchmen 2 (7); Female-keepers (7), (6); Male Cook (6); Male Toties (7), (6); Female Toty (4)	1,608				1,284		1,490			
				2,808				2,484					
			Deduct—Probable Savings	283				274					
					2,525				2,210		2,690		
Supplies and Services—			Diet of Patients	2,200				1,700		2,419			
			Clothing and Bedding	30				20		...			
			Medicines	100				100		96			
			Petty Construction and Repairs	100				100		1			
			Materials for Manufacturing Departments	300				300		316			
			Funeral Expenses	5				5		1			
			Amusement and Recreation of Patients	75				75		8			
			Railway Passage and Boat-hire for Insanes	20				20		4			
					2,830				2,320		2,845		
Contingencies—			Purchase of Country Articles each costing not less than Rs. 50	25				25		5			
			Carriage of Stationery and Records	5				5		...			
			Postage Charges	12				12		11			
			Telegraph Charges	3				3		...			
					45				45		16		
			TOTAL VIZAGAPATAM		6,000				5,175		6,151		

* The District Medical and Sanitary Officer is in charge of the Asylum.

The Revised Estimate, which has been based upon the actuals of the past and current years, includes Exchange Compensation Allowance of Rs. 560 to the Superintendent, Madras Lunatic Asylum.

MADRAS—EXPENDITURE.

DETAILED ACCOUNT No. 25B.—POLITICAL.—Political Agents—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	DETAILS—*contd.*	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	EXPLANATORY REMARKS.
			RESIDENT, TRAVANCORE AND COCHIN—*contd.*										
			Brought forward	8,208	43,075		43,480	8,208	43,387		53,286	29,165	
			HOSPITAL ESTABLISHMENT.										
Establishment—contd.	2	2	Hospital Assistants (55)	1,320				1,320				6,464	
			Local Allowance (10)	120				120				2,489	
	1	1	Servant (5)	60				60				1,392	
					9,708		9,600		9,708		9,572		
Allowances—			Travelling Allowances of Officers	3,700		3,500		3,900		3,394			
			Travelling Allowances of Establishment	1,700		1,600		1,600		1,279			
					5,400		5,100		5,500		4,673		
Contingencies—			Purchase of Country Articles each costing less than Rs. 50	30				50					
			Purchase of Books	10				50					
			Subscription to Newspapers	40				40					
			Peons' Belts and Badges	180				...					
			Carriage of Stationery and Records	300				150					
			Record-racks, Boards, etc.	40				62					
			Hospital Charges	160				160					
			Money Order Commission	5				5					
			Carriage of Stamps	100				80					
			Carriage of Treasure	50				20					
			Carriage of Medicine Chests	100				80					
			Window Delivery Ticket	12				12					
			Tour Expenses and Hill-journey Charges	150				150					
			Postage Charges	250				250					
			Telegraph Charges	500				500					
			Binding Charges	40				50					
			Petty Carriage and Cooly Charges	20				10					
			Office Expenses	10				60					
			Miscellaneous	10				20					
			Lighting Charges	5				...					
			Repairs to Furniture	5				...				1,241	
					2,017		1,820		1,749		2,165		
			TOTAL, TRAVANCORE AND COCHIN.		60,200		60,000		60,344		69,696	40,751	
			GOVERNMENT AGENT, TANJORE.										
Establishment—	1	1	Sirkele (200)	2,400				2,400					
	3	3	Clerks (20), (15), (10)	540				540					
	3	3	Servants 2 (6), (3)	180				180					
					3,120				3,120				
Allowances—			Travelling Batta to the Servants of the Government Agency	5				5					
			Allowance for Mustering Gosha Pensioners	100				100					
					105				105				
Supplies and Services—			Remuneration to Copyists	5				5					
					5				5				
Contingencies—			Postage Charges	40				40					
			Telegraph Charges	3				3					
			Office Expenses	27				27					
					70				70				
			TOTAL, TANJORE		3,300		3,000		3,300				
			PAYMASTER, CARNATIC STIPENDS.										
Salaries—	1	1	Paymaster of Carnatic Stipends, Chepauk, (250) Allowance	3,000				3,000					
			Exchange Compensation Allowance	...				242					
					3,000				3,242				
Establishment—	1	1	Manager (60)	720				720					
	2	2	Clerks (20), (12)	384				384					
	7	7	Servants (10), 3 (7), (8), (6), (3½)	582				582					
					1,686				1,686				
Contingencies—			Rents, Rates and Taxes	110				110					
			Postage Charges	10				10					
			Telegraph Charges	5				5					
			Binding Charges	24				24					
			Cloth for Records	5				5					
			Carriage of Stationery and Records	10				10					
					164				164				
			TOTAL PAYMASTER, CARNATIC STIPENDS		4,850		4,750		5,092				

DETAILED ACCOUNT No. 24G.—MEDICAL.—Chemical Examiner.

	Numbers. 1898-99.	Numbers. 1899-1900.	PROVINCIAL.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	EXPLANATORY REMARKS.
Salaries—	1	1	Chemical Examiner and Professor of Chemistry, Medical College (1,050)	12,600		10,600		12,600*		12,600		7,495	The decrease in the Revised Estimate is due to the absence on leave out of India of the permanent incumbent and his place being held by an acting officer.
			House-rent (100)	1,200		1,150		1,200		1,200		754	
	1	1	First Assistant Chemical Examiner (150—25—250) *	2,100				1,800		1,800			
			House-rent Allowance (25)	300		3,950		300		300		2,550	
	1	1	Second Assistant Chemical Examiner (125—25—200) *	1,800				1,500		1,511			
	1	1	Exchange Compensation Allowance.	900		200		1,016		1,161		196	The decrease is owing to the permanent Chemical Examiner being on furlough and the acting incumbent not entitled to Exchange Compensation Allowance.
					18,900		15,900		18,416		18,572	10,995	
Establishments—	1	1	Clerk (30)	360				360		360			
	1	1	Attender (15—20) †	240				240		238		705	
	3	3	Lascars (10), 2 (8)	312				312		306			
	1	1	Messenger (8)	96				96		96			
	1	1	Sweeper (5)	60				60		57		82	
					1,068		1,060		1,068		1,057		
Allowances—			Travelling Allowance	...		...		...		...		21	
Supplies and Services—			Purchase of Instruments and Chemicals	1,060				1,000		1,526			
			Cost of Europe Stores									14	
			Articles for Experimental Work	30				30		28			
			Animals		1,090		1,030		1,030		1,554	35	
Contingencies—			Purchase of European Articles each costing not less than Rs. 5	20				300		294			
			Purchase of European Articles each costing less than Rs. 5	15				...		14		406	
			Purchase of Country Articles each costing less than Rs. 50	80				90		62			
			Purchase of Country Articles each costing not less than Rs. 50	30				80		51		7	
			Landing and Shipping Charges	20				20		7		3	
			Repairs to Furniture	15				20		8			
			Repairs and Maintenance of Apparatus	30				30		19		9	
			Postage Charges	100				100		147		40	
			Telegraph Charges	20				5		6		14	
			Dhoby Charges	10				...		11		5	
			Carriage of Stationery and Records	5				5		1		1	
			Hot and Cold Weather Charges	5				5		1		...	
			Packing Charges	15				15		6		5	
			Petty Carriage and Cooly Charges	37				30		37		23	
			Table Cloth	5				...		4		...	
			Binding Charges	10				...		9		...	1
			Lighting Charges	5				...		2		...	
			Petty Repairs to Buildings	5				...		4		...	
			Peons' Belts and Badges	5				...		1		...	
			Office Expenses	20				20		13		6	
			Miscellaneous	60				100		66		31	
					842		810		820		762	551	
					21,900				21,334			12,368	
			Deduct—For rounding		...		...		34				
			TOTAL		21,900		18,800		21,300		21,945		

* The increment of Rs. 25 is payable at the end of every three years' service.
† Maximum is payable after five years' service.

25.—POLITICAL.

	Detailed Account No.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.		
IMPERIAL.							
Refugees and State Prisoners	25A	12,500	12,500	12,500	12,151	8,420	
Miscellaneous—							Estimate of the current year relates to the charges for the demarcation of boundaries between Central Provinces and between British Territory and the Nizam's Dominions. The provision de by Government.
Demarcation of Boundaries between British Territories and Native States		3,500	5,500	500	4,077	3,082	
Durbar Presents and Allowances to Vakils, etc.		...	...	...	772	...	
TOTAL, IMPERIAL		16,000	18,000	13,000	17,000	11,502	
PROVINCIAL.							
Political Agents	25B	75,000	74,000	75,000	~~84,960~~ 80,368	50,490	
TOTAL		91,000	92,000	88,000	~~1,07,368~~ 101,960	61,992	

...25A.—POLITICAL.—Refugees and State Prisoners.

			Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
		...RISONERS.										
		... Conservancy ...blishment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		...)	216				216					
		...pplied with Food (6)	72				72					
			108				108					
		...0)	120				120					
		...5)	60				60					
		...supplied with Food (12) (10)	264				264				29,165	
		...n-speaking Man (15)	180				180					
		...e Guards	...				658					
		...chman (10)	550				120					
			120	1,510				1,798				
			1,800				1,800					
Contingencies—		House-rent	3,800				4,260			9,557	6,537	
		Food	600				500					
		Dress, Bedding, etc.	100				168					
		Kerosine oil	30				36					
		Soap and Hair-oil	240				240					
		Pocket money (20)	180				180					
		Firewood (15)	400				360					
		Feeding of Bullocks	20				20					
		Petty-Repairs to Coach	800				600					
		Medical Attendance	200				150					
		Other Charges		8,170				8,314				
				9,680				10,112				
		Add—For rounding		36				120				
				9,716		9,700		10,232		9,557		
	26	33	MAPPILLAS AND OTHER PRISONERS 3 (10), 5 (9), 9 (7), 15 (6), (4)	2,784	2,784	2,800	2,268	2,268	2,594	2,594	1,883	The number of prisoners has been increased from 26 to 33.
			TOTAL		12,500	12,500		12,500		12,151	8,420	

Detailed Account No. 25B.—POLITICAL.—Political Agents.

		Summary.							
		RESIDENT, TRAVANCORE AND COCHIN	60,200	60,000	60,344	69,696		40,751	
		GOVERNMENT AGENT, TANJORE	3,300	3,000	3,300				
		PAYMASTER, CARNATIC STIPENDS	4,850	4,750	5,092	15,663		10,037	
		STIPEND PAY OFFICE, KURNOOL	600	600	600				
		STIPEND PAY OFFICE, VELLORE	118	100	118				
		SPECIAL AGENT, SOUTH ARCOT	620	600	612				
			69,688	69,050	70,066	85,359			
		Add—British Consular Agent, Pondicherry and Karikal (Moiety transferred from 26. Scientific, etc., Departments, page 192).	5,451	5,450	5,621	5,408			
			75,139	74,500	75,687	90,767			
		Pensionary Contribution on account of Political Establishment at Pudukkottai	— 480	— 500	— 500			— 298	
			74,659		75,187				
		Add or *Deduct*—For rounding	341		187				
		TOTAL	75,000		74,000			50,490	

Numbers. 1898-99.	Numbers. 1899-1900.	Details.							
		RESIDENT, TRAVANCORE AND COCHIN.							
Salaries—	1	1	Resident in Travancore and Cochin (2,800)*	32,256	40,000	32,256	48,225	26,856	
	1	1	Assistant Resident (600)	7,200		7,200			
	1	1	Durbar Physician in charge of the duties of the Residency Hospital (100) Allowance	1,200	1,200	1,200	1,200	800	
	2	2	Exchange Compensation Allowance	2,419	2,280	2,731	3,861	1,509	
				43,075		43,387		29,165	
					43,075		43,387		53,286
			OFFICE ESTABLISHMENT.						
Establishment—	1	1	Head Accountant and Recordkeeper (170)	2,040		2,040			
	1	1	Clerk (83)	996		996			
	9	...	Clerks (45), (40), 2 (25), (20), (15), 3 (14)	2,544		2,544			
	1	1	Treasurer (70)	840		840			
	1	1	Assistant Treasurer (17½)	210		210			
	1	1	Shroff (14)	168		168			
Political Agents	1	13	Servants (14), 3 (10½), (10), (9), 4 (8), 3 (7)	1,410		1,410			
			Carried over	8,208	43,075	8,208	43,387	29,165	53,286

* as Persian and Hindustani Translator, and Rs. 200 as Ex... ...ner in Hindustani—*vide* note †, page 84.

DETAILED ACCOUNT No. 25B.—POLITICAL.—Political Agents—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
			STIPEND PAY OFFICE, KURNOOL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Allowances—			Treasurer's Allowance (50)	600		600		600					
			TOTAL KURNOOL		600		600		600				
			STIPEND PAY OFFICE, VELLORE.										
Establishment—	1	1	Mustering Woman (9)	108				108					
Allowances—			Travelling Allowance	10				10					
			TOTAL VELLORE		118		100		118				
			SPECIAL AGENT, SOUTH ARCOT.										
Establishment—	1	1	Clerk (50)	600				600					
Contingencies—			Hot Weather Charges	12				12					
			Binding Charges	8				...					
			TOTAL SOUTH ARCOT		620		600		612				
			POLITICAL AGENT, PUDUKKOTTAI.										
Establishment—	1	1	Clerk (150-10-200)	2,040				1,920					
	1	1	Clerk (30-4-50)	456				468					
	1	1	Clerk (20-3-35)	312				276					
	1	1	Attender (10)	120				120					
	1	1	Peon (7)	84				84					
					3,012				2,808				
Allowances—			Travelling Allowance	300				300					
					300				300				
Contingencies—			Postage Charges	120				120					
			Telegraph Charges	30				30					
			Purchase of Country Articles each costing less than Rs. 50	10				20					
			Petty Articles of Stationery	5				10					
			Binding Charges	10				10					
			Cloth for Records	5				10					
			Petty Carriage Charges	50				40					
			Repairs to Furniture	5				10					
			Hot Weather Charges	50				50					
					285				300				
			Deduct—Recoveries including Pensionary Contributions from the Pudukkóttai State		3,597 4,077				3,408 3,908				
			TOTAL POLITICAL AGENT, PUDUKKOTTAI		— 480		— 500		— 500		— 399		— 298

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	
		Rs.	Rs.	Rs.	Rs.	
IMPERIAL.						
Veterinary and Stallion Charges	26A	7,000	7,000	7,000	7,330	4,639
PROVINCIAL.						
Exploration of Petroleum, Coal and Minerals.	26B	...	200	1,900	3,061	126
Archæological Department	26C	21,300	21,000	30,200	26,492	15,297
Reporter on Economic Products (India)		...	...	...	...	...
Provincial Museums	26D	38,700	38,600	38,800	30,136	24,340
Imperial Institute		100	100	500	3	39
Public Observatories	26E	21,400	23,600	19,800	34,860	15,165
Experimental Cultivation		1,000	1,000	1,000	1,092	248
Cinchona Plantations	26F	1,48,400	1,85,000	2,01,900	97,113	1,10,830
Public Exhibitions and Fairs		3,000	...	2,000	1,415	634
Veterinary and Stallion Charges	26A	30,500	25,000	30,900	24,835	15,757
Botanical and other Public Gardens	26G	46,100	36,000	33,600	30,156	21,260
Emigration	26H	11,900	11,900	12,100	11,828	7,954
Inland Labour Transport	26I	800	500	800	539	378
Inspector of Factories	26J	7,600	6,400	6,400	6,008	4,974
Registration of Railway Traffic	26K	7,100	6,600	6,400	6,543	3,770
Provincial Statistics	26L	40,300	39,200	6,500	40,074	25,340
Examinations	26M	1,23,000	1,22,700	40,800	1,12,356	62,815
Inspector of Explosives	26N	1,400	800	1,17,900	779	509
Refunds	26O	900	1,400	1,400	917	328
		5,03,500		900		
Lump Addition		500		5,47,400		
				600		
TOTAL PROVINCIAL		5,04,000	5,20,000	5,48,000	4,28,266	3,10,264
TOTAL		5,11,000	5,27,000	5,55,000	4,35,596	3,14,953

Detailed Account No. 26A.—SCIENTIFIC, ETC., DEPARTMENTS.—Veterinary and Stallion Charges.

	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
			IMPERIAL. VETERINARY AND STALLION CHARGES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salaries—	1	1	Superintendent, Civil Veterinary Department (550)	6,600		6,600		6,600		6,680		4,400	
	1	1	Exchange Compensation Allowance.	471		400		532		650		289	
				7,071				7,132					
			Deduct—For rounding	71				132					
			TOTAL IMPERIAL		7,000		7,000		7,000		7,330	4,689	
			PROVINCIAL.										
			House-rent of Superintendent	600		600		600		565		400	
					600		600		600		565		
			PONY-BREEDING CHARGES.										
Establishment—	5	5	1. District Charges (Salustries). Coimbatore (20)	240				240					
			Salem 2 (20), 2 (10)	720				720					
Allowances—			2. Travelling Allowance of Salustries. Coimbatore	50				50					
			Salem	80				60					
Supplies and Services—			3. Feeding Charges (Maintenance of Stallions). Coimbatore	3,600				3,600					
			Salem	1,500				1,500					
			Madura	...				...					
			4. Keep of Ponies whilst under Castration. Coimbatore	200				200					
			Salem	600				400					
			5. Purchase of Ponies	1,800				1,800					
			6. Rewards for Castration	...				50					
			7. Petty Works of Construction and Repairs. Salem (75)									5,180	
			Coimbatore (125).	200				200		9,397			
					8,990		9,000		8,820				
			MULE-BREEDING CHARGES.										
			1. Purchase of Donkey Stallions	700				700					
			2. Maintenance of Donkey Stallions.	1,500				1,500					
			3. Stabling Charges	100				100					
			4. Fees for first Forty Foals	775			(a)	800					(a) The Actuals and the Revised Estimate are included under Pony-breeding Charges.
			5. Prizes at Shows	...				180					
					3,075				3,280		9,397		
			CIVIL VETERINARY DEPARTMENT. (Prevention of Cattle Disease.)										
Salaries—	1	1	Deputy Superintendent (150—10—200)	2,280		2,200		2,160		1,470		1,470	
	7	7	Stock Inspectors 4 (100), 2 (75), (50).	*7,300		7,100		7,800		2,285		4,707	* Includes 4 months' increase to one Stock Inspector at Rs. 25 per mensem.
					9,580		9,300		9,960	4,932	7,217		
Establishment—	1	1	Clerk (30-3-45)	397				540				595	
	1	1	Clerk (20)	240				240					
	4	4	Servants 2 (7), 2 (6)	312				312		1,060			
					949		900		1,092		1,490		
Allowances—			Travelling Allowance of Superintendent	2,000				2,000					
			Travelling Allowance of Establishment	300				200					
			Travelling Allowance of Stock Inspectors	3,000				3,000		4,948		2,967	
			Travelling Allowance of Deputy Superintendent	1,000				1,000					
					6,300		4,600		6,200		4,948		
			Carried over		29,494		24,400		29,952		23,187	15,319	

Detailed Account No. 26A.—SCIENTIFIC, ETC., DEPARTMENTS.—Veterinary and Stallion Charges—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	*PROVINCIAL*—contd.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	Explanatory Remarks.
			CIVIL VETERINARY DEPARTMENT—*contd.*										
			Brought forward		29,494		24,400		29,952		23,187	15,319	
			OF SUPERINTENDENT.										
Supplies and Services—			Honorarium for conducting Examination of Stock Inspectors	50				...		...			
			Purchase, Repairs and Carriage of Tents	300				250		223			
					350				250		223		
Contingencies—			Purchase of Country and European Articles	...				...		49			
			Purchase of Books	15				15		...			
			Purchase of Periodicals	125				125		...			
			Subscription to Newspapers	10				4		78			
			Petty Repairs	40				45		4			
			Carriage of Stationery and Records	100				150		16			
			Postage Charges	40				40		141			
			Telegraph Charges	45				45		12			
			Binding Charges	5				5		22			
			Petty Carriage and Cooly Charges	10				5		10			
			Office Expenses	...				...		537			
			Wooden Rack	...				...		433			
			Cost of Europe Stores	15				...		...			
			Hot Weather Charges		405		600		434	...	1,302	436	
			OF THE DEPUTY SUPERINTENDENT.										
Supplies and Services—			Carriage of Tents	...				...		...			
			Cost and Distribution of Medicines	...	...			30	30	123	123	2	The estimates are included under Pony-breeding Charges.
Contingencies—			Service Postage	40				25					
			Service Telegrams	5				5					
			Carriage of Records	20				20					
					65		(a)		50				(a) The Actuals and the Revised Estimate are included under Contingencies of Superintendent.
			OF STOCK INSPECTORS.										
			Service Postage	100				100					
			Service Telegrams	30				30					
			Carriage of Records, etc., and Petty Purchases	50				50					
					180		(a)		180				
					30,494				30,896			15,757	
			Add—For rounding		6				4			...	
			TOTAL PROVINCIAL		30,500		25,000		30,900		24,835		
			TOTAL		37,500		32,000		37,900		32,165		

Detailed Account No. 26B.—SCIENTIFIC, ETC., DEPARTMENTS.—Exploration of Petroleum, Coal & Minerals.

Establishment—	2		Clerks (50), (25)	...	...			900	900	850	850		
Allowances—			Travelling Allowances	...	...			400	400	254	254	126	
			Investigation of Corundum Deposits in Salem	...	...			...	...	...	...		
Contingencies—			House-rent	...	...			600	...	600	...		
					...				600	1,357	1,957	123	No provision is made for next year as the Director, Geological Survey of India, states that no officer will be sent to Madras in that year. The Revised Estimate for the current year provides in round hundreds for the charges of establishment already incurred.
			TOTAL		...		200		1,900		3,061		

Detailed Account No. 26C.—SCIENTIFIC, ETC., DEPARTMENTS.—Archæological Department.

Summary.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.
ARCHÆOLOGICAL SURVEY	15,200		10,700		15,200		12,343		7,999
GOVERNMENT EPIGRAPHIST	6,100		10,300		15,000		14,149		8,298
TOTAL		21,300		21,000		30,200		26,492	15,297

DETAILED ACCOUNT No. 26C.—SCIENTIFIC, ETC., DEPARTMENTS.—Archæological Department—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	Details.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-1899. Rs.	Explanatory Remarks.
			ARCHÆOLOGICAL SURVEY.										
Salaries—	1	1	Superintendent (350—50—500)	6,000		6,000		6,000		6,000		4,000	
	1	...	Exchange Compensation Allowance	430		400		484		553		262	
					6,430		6,400		6,484		6,553		
Establishment—	1	1	Head Draftsman (60)	720				720		610		2,202	
	4	4	Draftsmen (50), (40), (35), (30)	1,860				1,860		1,860			
	1	1	Clerk (35)	420				420		420			
	3	3	Servants 2 (10), (8)	336				336		332			
				3,336				3,336		3,222			
			Revision of Establishment	2,571				2,571		...			The provision for revision of establishment will not be utilised in the current year and has been transferred to the Budget of next year.
					5,907		3,300		5,907		3,222		
			Travelling Allowance	600		200		600		239		40	
Allowances—					600		200		600		239		
Supplies and Services—			Plates for Reports	1,000				1,000		...		7	
			Photographic Chemicals, Plates and other Accessories	350				350		1,753		160	
			Repairs to Photographic Apparatus	10				10		...		...	
			Articles for Plaster Cast Moulds	10				10		...		...	
			Purchase of Coins and Objects of Ancient Interest	20				20		...		...	
			Measuring and Photographing Coolies	150				150		80		85	
			Deciphering Charges	5				5		...		...	
			Materials for Drawing	5				5		1		...	
			Purchase and Repair of Tents	50				50		...		...	
					1,600		400		1,600		1,834		292
Contingencies—			Purchase of Periodicals	30				30		24		...	
			Repairs to Furniture	17				17		2		...	
			Petty Carriage and Cooly Charges	50				...		71		...	
			Storage of Office Baggage	20				...		...		...	
			Carriage of Stationery, Tents and Records	113				200		33		...	
			Postage Charges	40				30		28		...	
			Telegraph Charges	5				5		1		...	
			Rents, Rates and Taxes	360				360		300		...	
			Sweeper's Allowance	36				26		8		...	
			Food for Cats	12				12		...		...	
			Office Expenses and Miscellaneous	40				...		28		...	
					663		400		630		495		243
					15,200				15,221				
			Deduct—For rounding		...				*21*		...		
			TOTAL, ARCHÆOLOGICAL SURVEY		15,200		10,700		15,200		12		6,999
			GOVERNMENT EPIGRAPHIST.										
Salaries—	1		Epigraphist (500—50—650)	...		3,900		7,800		7,800		3,900	
	1		Exchange Compensation Allowance	...		252		629		719		252	No provision is made for the Epigraphist next year. The Revised Estimate represents as will be seen the charges actually booked.
					...		4,152		8,429		8,519		
Establishment—	1	1	Assistant (200—10—250)	2,880				2,760					
	2	2	Student Assistants (75—7—110), (50)	(*a*) 1,475				1,200		4,198		3,000	(*a*) Provision is made for the increased rate of Salary (from Rs. 50 to 75) to the Canarese Assistant from 1st April 1899.
	3	3	Servants (15), (10), (9)	408				408					
					4,763		4,500		4,368		4,198		
Allowances—			Travelling Allowance of Epigraphist	...				300		— 37		214	
			Travelling Allowance of Establishment	700				900		504		...	
					700		400		1,200		467		
Supplies and Services—			Photographic Materials and Plant	...				50		...		...	
			Dabbers and Brushes	50				90		3		...	
			Pasting and Mounting of *Facsimiles*	2				2		2		...	
			Cleaning Copper-plate Inscriptions	4				4		8		2	
			Purchase, Repair and Carriage of Tents	10				10		...		...	
			Preservation and Translation of Ancient Manuscripts	...				...		...		...	
					66		648		156	200	213		600
Contingencies—			Purchase of European Articles each costing less than Rs. 5	5				5		...		...	
			Purchase of European Articles each costing not less than Rs. 5	20				20		...		...	
			Purchase of Country Articles each costing less than Rs. 50	25				25		...		...	
			Purchase of Books	30				30		...		...	
			Carriage of Stationery and Records	350				400		20		...	
			Purchase of Stationery	10				20		386		...	
			Postage Charges	60				60		...		...	
			Telegraph Charges	8				8		61		...	
			Rents, Rates and Taxes	...				240		10		...	
			Petty Carriage and Cooly Charges	59				75		240		...	
			Office Expenses and Miscellaneous	4				4		47		...	
			Binding Charges	...				...		— 13		...	
					571		600		887	— 1		...	330
					6,100				15,040		752		
			Deduct—For rounding		...				*40*				
			TOTAL, GOVERNMENT EPIGRAPHIST		6,100		10,300		15,000		14,149		8,298

Detailed Account No. 26D.—SCIENTIFIC, ETC., DEPARTMENTS—Provincial Museums.

	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
			PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salaries—	1	1	Superintendent * (500—50—800)	9,600		9,660		9,600		3,631		6,400	
	1	1	Exchange Compensation Allowance	686		630		774		332		419	
			Local Allowance (200)	2,400		2,400		2,400		213		1,600	
					12,686		12,630		12,774		4,222		
Establishment—	3	3	First Assistant (60—2—70); Head Taxidermist * (55—1—60); Herbarium-keeper (50—2—60)	2,208				2,184			4,176		
	6	6	Clerks (45—1—50), (35—3—50), (30—1—35), (25—1—30), (20—1—25), (15)	2,460		7,100		2,436		7,094		4,714	
	24	24	Servants (13), 2 (12), (11), 2 (10), 4 (9), 6 (8), 2 (7), 6 (8—¼—10)	2,595				2,577					
	15	15	Temporary Establishment— Servants (9½), (7½), 6 (7), 3 (5), (4½), 3 (4)	1,083		1,100		1,083		1,070		726	
			CONNEMARA PUBLIC LIBRARY.										
Establishment—	1	1	Sub-Librarian (100—10—150)	1,560				1,440					
	3	3	Attendants (25—1—30), (12—1—17), (12—½—15)	690		2,000		672		2,145		1,490	
	2	2	Servants (8), (7)	180				180					
	1	1	Temporary Establishment— Servant (4)	48		40		48		41		20	
					10,824		10,240		10,620		10,356		
Allowances—			Travelling Allowance	1,200		1,000		900		817		754	
					1,200		1,000		900		817		
Supplies and Services—			Cost of Specimens purchased on Tour	900				900		324		561	
			Objects of Interest and Coin purchased at Head-quarters	700				700		960		180	
			Fittings, Furniture, etc., for the Collection	2,400				3,000		3,151		1,222	
			Cost of Books and Publications	1,800				1,800		1,875		976	
			Library	2,000				2,000		2,004		48	
			Lithographic Plates	500				500		...		263	
			Ammunition	15				15		12		...	
			Charges for feeding Live Animals	200				120		137		105	
			Expenses Reading Coin	10				10		6		13	
			Do. Measurement	50				35		111		15	
					8,575		8,336		9,080		8,580		
Contingencies—			Purchase of Country Articles each costing less than Rs. 50	100				100		122		3,383	
			Subscription to Newspapers	25				25		...			
			Cost of Europe Stores (including Freight)	15				15		825			
			Freight, Landing and Shipping Charges	25				25		33			
			Repairs to Furniture	100				100		96			
			Gardening Expenses	200				200		60			
			Wages and Cooly	136				135		210			
			Cleaning Charges	50				50		67			
			Supply of Drinking-water	5				5		3			
			Scavenging Expenses	45				45		45			
			Postage Charges	180				180		178			
			Telegraph Charges	20				20		6			
			Rents, Rates and Taxes	3,843				3,843		3,843			
			Binding Charges	300				300		301			
			Lighting Charges	85				85		83			
			Petty Carriage and Cooly Charges	156				156		235			
			Clothing of Servants	100				100		87			
			Office Expenses and Miscellaneous	30				35		19			
					5,415		6,400		5,419		6,213		
					38,700				38,793			24,340	
			Add—For rounding		...				7				
			TOTAL		38,700		38,600		38,800		30,136		

* Has free quarters.

DETAILED ACCOUNT No. 26E.—SCIENTIFIC, ETC., DEPARTMENTS.—Public Observatories.

SUMMARY.

	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts, 8 months, 1898-99.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	
MADRAS OBSERVATORY	19,400	18,800	19,800	34,860	15,165	
KODAIKANAL OBSERVATORY	2,000	4,800	...			
TOTAL	21,400	23,600	19,800	34,860	15,165	

	Numbers 1898-99.	Numbers 1899-1900.	PROVINCIAL.									
			MADRAS OBSERVATORY.									
Salaries—	1		Astronomer (800) *	9,600		9,600		9,600		9,600		
	1		Exchange Compensation Allowance.	686		630		774		885		6,400
					10,286		10,230		10,374		10,485	420
Establishment—	1	1	Assistant to the Astronomer (150)	1,800				1,800				
	3	3	Assistants (100), (80), (60)	2,880				2,880				
	3	3	Assistants (44), (40), (21)	1,260				1,260		6,330		4,279
	5	5	Servants (10), 2 (8), 2 (7)	480				480				
			Temporary Establishment (60)	...				...				
					6,420		6,400		6,420		6,330	
Allowances—			Travelling Allowance	400		100		400		352		...
			Allowance for firing the Time-Gun at Fort St. George (maximum 15)	320		320		320		313		210
			Allowance for the Marine Signaller at the Port Office (maximum 15)									
					720		420		720		665	
Supplies and Services—			Public Clock Charges	30		30		30		15		15
			Purchase and Repair of Instruments	400		570		600		245		372
			Petty Works of Construction	50		...		...		...		...
			Charges connected with the Eclipse of the Sun.	...		...		...		3,316		...
					480		600		630		3,576	387
Contingencies—			Purchase of Country Articles each costing less than Rs. 50	50				100		...		
			Packing and Carriage Charges of Instruments.	50				100		49		104
			Purchase of Books	100				100		148		2,763
			Purchase of Periodicals	100				...		12,658		9
			Cost of Europe Stores (including Freight)	30				10		39		...
			Landing and Shipping Charges	20				10		1		27
			Petty Repairs to Buildings	10				50		29		...
			Purchase of and Repairs to Furniture	30				...		...		1
			Peons' Belts and Badges	...				1		1		38
			Carriage of Stationery and Records	1				64		58		...
			Hot and Cold Weather Charges	64				...		...		4
			Sweepers' Allowances	...				6		6		5
			Scavenging Expenses	6				250		102		7
			Postage Charges	250				150		1		...
			Telegraph Charges	10				264		255		336
			Telephone Charges	264				336		336		45
			Rents, Rates and Taxes	336				75		63		18
			Lighting Charges	70				20		30		8
			Petty Carriage and Cooly Charges	30				20		18		16
			Office Expenses	20				14		10		88
			Miscellaneous	10				...		...		3,469
			Packing Charges	...								
					1,451		1,150		1,670		1,804	
			Add or *Deduct*—For rounding		43		...		14		...	
			TOTAL MADRAS OBSERVATORY		19,400		18,800		19,800		34,860	15,165
			KODAIKANAL OBSERVATORY.									
Establishment—			Additional Mechanic (40)	...								
					...			...		...		
Allowances—			Travelling Allowances	...				...		...		
					...			...		...		
Supplies and Services—			Cost of Instruments (including Freight)	1,500				...		...		
					1,500			...		...		
Contingencies—			Packing and Carriage Charges of Instruments and Books	500				...		...		
					500					...		
			TOTAL KODAIKANAL OBSERVATORY		2,000		4,800		...		...	

The actuals include those of the Kodaikánal Observatory also.

The actuals are included under Madras Observatory.

* Has free quarters.

DETAILED ACCOUNT No. 26F.—SCIENTIFIC, ETC., DEPARTMENTS.—Cinchona Plantations.

	Numbers 1898-99.	Numbers 1899-1900.	PROVINCIAL.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	EXPLANATORY REMARKS.
Salaries—	1	1	Director of Government Cinchona Plantations (450—50—750)	6,600		6,450		6,000		5,850		4,250	
	1	1	Exchange Compensation Allowance.	471		430		484		539		279	
					7,071		6,880		6,484		6,389		
Establishment—	2	2	Overseers (200—10—250), (150—10—200)	4,920				4,800					
	3	3	Overseers (50)	1,800				1,800					
	1	1	Manager (100—10—150)	1,800				1,800					
	6	6	Clerks and Storekeepers (50), (35), (25), 2 (15—1—20), (15)	1,956				1,954					
	2	2	Servants (8)	192				192		14,044		8,994	
			Temporary Establishment—										
	1	1	Factory Overseer (125)	1,500				1,500					
	5	5	Servants (30), 2 (25), (22), (20)	1,464				1,464					
			Exchange Compensation Allowance.	...				...		65			
					13,632		13,500		13,510		14,109		
Allowances—			Travelling Allowance	1,500		1,500		1,500		1,473		960	
					1,500		1,500		1,500		1,473		
Supplies and Services—			Laboratory and Manufacturing Charges	...				...		...			
			Working Charges	23,942				15,358		40,238		57,323	
			Manure	7,076				7,195		14,658		9,410	
			Crops	1,750				2,490		5,757		4,527	
			Petty Works of Construction	2,600				1,800		2,353		873	
			Propagation	2,850				1,940		1,558		1,437	
			Cost of Europe Stores and Purchase of Bark	87,000				...		2,292		9,025	
			Purchase of Agricultural Implements	50				50		3,731		12,722	The Budget Estimate of the current year includes a special assignment of Rs. 1,02,000 sanctioned for the purchase of Cinchona Bark required for an increased manufacture of Quinine and Febrifuge. The Director repeats the Budget for the Revised, but considering the actual expenditure booked for the first 8 months of the current year, I do not think that the total expenditure of the department will exceed Rs. 1,85,000, which I have entered for the Revised Estimate. For next year also a large provision is included for the purchase of 200,000 lb. of bark from private growers instead of 400,000 lb. as in the current year's Budget.
			Advertisement Charges	500				...		...		...	
					1,25,768	1,63,120			28,743	69	73,656		
Contingencies—			Cost of Europe Stores	...				1,51,200		...			
			Liveries and Clothing of Servants.	24									
			Peons' Belts and Badges					24				1,030	
			Postage Charges	150						10			
			Telegraph Charges	45				200		972			
			Rents, Rates and Taxes	190				45		34			
			Office Expenses, Miscellaneous					150		391			
			Purchase and Repair of Office Furniture	20				28		79			
					429		1,63,120		1,51,647		1,486		
					1,48,400								
			Add—For rounding		...				2,01,884 16				
			TOTAL		1,48,400		1,85,000		2,01,900		97,113	1,10,830	

DETAILED ACCOUNT No. 26G.—SCIENTIFIC, ETC., DEPARTMENTS.—Botanical and other Public Gardens.

SUMMARY.									
GOVERNMENT BOTANIST	12,900		5,300		...		...		
BOTANICAL GARDENS	20,140		17,700		20,519		17,868		12,458
OTHER PUBLIC GARDENS	13,077		13,000		13,077		12,288		8,802
	46,117		...		33,596		...		
Add or *Deduct*—For rounding	17		...		4		...		
TOTAL		46,100		36,000		33,600		30,156	21,260

DETAILED ACCOUNT No. 26G.—SCIENTIFIC, ETC., DEPARTMENTS.—Botanical and other Public Gardens—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	DETAILS.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	EXPLANATORY REMARKS.
			GOVERNMENT BOTANIST										
Salaries—		1	Government Botanist (700)	8,400		1,400							
		1	Exchange Compensation Allowance.	600		100							
			Local Allowance (200) .	...		2,300							
			House-rent Allowance (125) . .	1,500		250						1,813	This represents the allowance sanctioned to Dr. Bourne for being in charge of the Gardens.
					10,500		4,050						
Establishment—		1	Herbarium Assistant (15) . .	180									
		1	Collector (20)	240									
		1	Peon (10)	120									
					540		90						
Allowances—			Travelling Allowance . . .	1,500		800							
					1,500		800						
Supplies and Services—			Cost of Specimens purchased on Tour. Fittings, Furniture, etc., for the Collection. Cost of Books and Publications . Lithographic Plates . . .	300		300							
					300		300						
Contingencies—			Purchase of Country Articles each costing less than Rs. 50. Subscription to Newspapers . Cost of Europe Stores (including Freight). Freight, Landing and Shipping Charges. Repairs to Furniture . . . Gardening Expenses . . . Wages and Cooly . . . Cleaning Charges . . . Supply of Drinking-water . . Scavenging Expenses . . . Postage Charges . . . Telegraph Charges . . . Rents, Rates and Taxes . . Binding Charges . . . Lighting Charges . . . Petty Carriage and Cooly Charges . Clothing of Servants . . . Office Expenses . . .	60									
					60		60						
			TOTAL GOVERNMENT BOTANIST .		12,900		5,300		...		...		
			BOTANICAL GARDENS.										
Salaries—	1	1	Curator (350)	4,200		4,200		4,200		4,260		2,800	
	1	1	Exchange Compensation Allowance .	300		280		339		387		134	
					4,500		4,480		4,539		4,587		
Establishment—	1	1	Overseer, General (50) . .	600				600		...			
	1	1	Nursery Overseer (25) . .	300				300		1,697		863	The Budget has been reduced in the Revised with reference to the actuals of the current year.
	1	1	Clerk (50)	600				600		...			
	2	2	Servants (9)	216				192		...			
					1,716		1,300		1,692		1,697		
Allowances—			Travelling Allowance . . .	500		120		500		155		336	
					500		120		500		155		
			Carried over .		6,716		5,900	...	6,731		6,439		5,996

DETAILED ACCOUNT No. 26G.—SCIENTIFIC, ETC., DEPTS.—Botanical and other Public Gardens—*contd.*

Numbers. 1898-99.	Numbers. 1899-1900.	DETAILS—*contd.*	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	EXPLANATORY REMARKS.
		BOTANICAL GARDENS—*contd.*										
		Brought forward		6,716		5,900		6,731		6,439	5,996	
Supplies and Services—		Freight Charges	800				5,500		5,076		4,800	
		Working Charges	5,500				800		302		51	
		Developing the Vegetable Products	600				200		203		...	
		Horticultural and other Implements	300				300		180		119	
		Labelling	300				20		...		...	
		Experimental Gardens, Gudalur	...									
		Cabinets and Materials for the Herbarium	20				20		...		...	
		Library Charges	300				300		440		107	
		Cost of supplying Seeds to other Gardens	3,000				3,000		2,707		796	
		Carriage of Plants	...				500		274		55	
		Pleader's Fees	50				...		...		...	
		Purchase of Chemicals	20	10,890		9,600	...	10,640	...	9,183	...	
Contingencies—		Purchase of European Articles each costing less than Rs. 5	100				100					
		Purchase of European Articles each costing not less than Rs. 5	500				500		949			
		Purchase of Country Articles each costing less than Rs. 50	100				164					
		Purchase of Country Articles each costing not less than Rs. 50	300				300					
		Petty Repairs	800				800		875			
		Liveries and Clothing of Servants	24				24		20			
		Postage Charges	50				50		47			
		Telegraph Charges	10				10		3			
		Rents, Rates and Taxes	300				400		86			
		Packing Charges	200				300		30			
		Railway Fare, etc.	...				500		236			
		Advertisement Charges	150	2,534		2,200	...	3,148	...	2,246	534	
		TOTAL BOTANICAL GARDENS		20,140		17,700		20,519		17,868	12,458	
		OTHER PUBLIC GARDENS.										
		Crewe and Ottley Hall Estates, Ootacamund	319				319		259		196	
		Barlyar Garden, Nilgiris—										
		Overseer	240				240				360	
		Watcher	108				108		825			
		Upkeep	402				402				175	
		Medicinal Garden, Nilgiris	300				300		154		430	
		Stone-house Park, Ootacamund	700				700		615		59	
		Church Hill Park, Ootacamund	100				100		...			
		Sim's Park, Coonoor—										
		Overseer	480				480				1,691	
		Watcher	108				108		2,180			
		Upkeep	1,520		5,200		1,520					
		Old College Park, Madras—										
		Gardener	60				60					
		Cooly Gardeners	228				156					
		Manure	20				25					
		Flower Pots	18				15					
		Tools, etc.	10				10		402		295	
		Local allowance drawn by the Head Clerk and Librarian of the Office of the Registrar of Books as Garden Superintendent (7)	84				84					
		Rents, Rates and Taxes	70				150					
		Miscellaneous	10				...				1,096	
		Upper Norwood Park, Ootacamund	2,300		1,800		2,300		1,853			
		Zoological Collections in the People's Park, Madras	2,000		2,000		2,000		2,000		2,000	
		Agri-Horticultural Gardens, Madras	4,000		4,000		4,000		4,000		2,500	
		TOTAL OTHER PUBLIC GARDENS		13,077		13,000		13,077		12,288	8,802	

DETAILED ACCOUNT No. 26H.—SCIENTIFIC, ETC., DEPARTMENTS.—Emigration.

		SUMMARY.								
		EMIGRATION TO BRITISH COLONIES	6,480		6,450		6,440		6,420	4,336
		EMIGRATION TO FRENCH COLONIES	5,450		5,450		5,622		5,408	3,618
			11,930				12,062			
		Add or *Deduct*—For rounding	30				38			
		TOTAL		11,900		11,900		12,100		11,828 7,954

DETAILED ACCOUNT No. 26H.—SCIENTIFIC, ETC., DEPARTMENTS.—Emigration—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	Details	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	Explanatory Remarks.
			EMIGRATION TO BRITISH COLONIES.										
			MAURITIUS AND NATAL.										
Salaries—			Protector of Emigrants, Madras (Allowance 200)*	2,304		2,304		2,304		2,298		1,536	
			Medical Inspector of Emigrants (Allowance 150) †	1,800		1,800		1,800		1,800		1,200	
					4,104		4,104		4,104		4,098		
Establishments—	1	1	Manager (80)	960				960					
	1	1	Clerk (30)	360				360		1,620		1,069	
	1	1	Attender (10)	120				120					
	2	2	Peons (8), (7)	180				180					
					1,620		1,610		1,620		1,620		
Supplies and Services—			Boat-hire	10				10		6		8	
			Copying Fees	...				...		16		...	
					10		10		10		22		
Contingencies—			Purchase of Country Articles each costing less than Rs. 50	10				8		24		18	
			Repairs to Furniture	2				2		...		...	
			Hot and Cold Weather Charges	18				18		18		20	
			Sweepers' Allowances	24				24		24		16	
			Postage Charges	15				15		13		14	
			Telegraph Charges	15				1		...		3	
			Rents, Rates and Taxes	78				78		77		77	
			Binding Charges	11				11		8		11	
			Petty Carriage and Cooly Charges	14				30		5		2	
			Office Expenses and Miscellaneous	9				9		...		14	
					196		196		196		169		175
			TOTAL EMIGRATION TO MAURITIUS AND NATAL		5,930		5,920		5,930		5,909		3,988
			EMIGRATION TO STRAITS SETTLEMENTS.										
			Emigration Office, Negapatam.										
Establishments—	1	1	Clerk (20)	240				240					
	1	1	Peon (7)	84				84		485		335	
			Emigration Office, Tanjore.										
	1	1	Clerk (15)	180				180					
					504		500		504		485		
Allowances—			Travelling Allowances	10		10		6		11		3	
					10		10		6		11		
Contingencies—			Purchase of Furniture	3				...		...		...	
			Purchase of Country Articles each costing less than Rs. 50	2				...		...		...	
			Repairs to Furniture	3				...		...		...	
			Carriage of Stationery and Records.	1				...		...		...	
			Postage Charges	4				...		1		3	
			Telegraph Charges	1				...		3		...	
			Binding Charges	1				...		...		...	
			Books costing less than Re. 1	20				...		...		...	
			Miscellaneous					...		11		7	
					36		20		...		15		
			TOTAL EMIGRATION TO STRAITS SETTLEMENTS		550		530		510		511		348
			TOTAL EMIGRATION TO BRITISH COLONIES		6,480		6,450		6,440		6,420		4,336

* Draws Rs. 2,333-5-4 per mensem as Collector of Sea Customs, Madras (page 59).

† Draws Rs. 1,050 per mensem as Surgeon, 1st District, Madras, and Rs. 100 for giving clinical instructions (page 155).

Detailed Account No. 26H.—SCIENTIFIC, ETC., DEPARTMENTS.—Emigration—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	EMIGRATION TO FRENCH COLONIES.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accoun, 8 months, 1898-99. Rs.	Explanatory Remarks.
Salaries—	1	1	Consular Agent at Karikal and Pondicherry (374-1-6 and Agency Allowance 300)	8,090		8,090		8,090		7,904		2,606	
	1	1	Exchange Compensation Allowance	321		300		653		396		98	
				8,411		8,390		8,743		8,300			
			Deduct—Moiety transferred to "25—Political" (page 180).	*4,206*		*4,195*		*4,371*		*4,150*			
					4,205		4,195		4,372		4,150		
Establishment—	1	1	Clerk (60), Pondicherry	720		720		720		480		576	
	1	1	Clerk (40), Karikal	480		480		480		528			
	8	8	Peons 6 (7); Sweepers 2 (1)	528		528		528		1,728			
				1,728		1,728		1,728					
			Deduct—Moiety transferred to "25—Political" (page 180)	*864*		*864*		*864*		*864*		39	
Allowances—			Travelling Allowance	72	864	120	864	72	864	100	864		
			Deduct—Moiety transferred to "25—Political" (page 180)	*36*		*60*		*36*		*50*			
Contingencies—			Carriage of Stationery and Records	2	36		60	2	36	2	50		
			Hot and Cold Weather Charges	120				120		115			
			Postage Charges	85				90		84			
			Telegraph Charges	50				50		44			
			Rents, Rates and Taxes	420		662		420		420			
			Binding Charges	2				2		2			
			Office Scales and Weights	...				5		...			
			Office Expenses	5				5		5		209	
			Miscellaneous	6				6		8			
			Petty Repairs to Buildings	...				...					
				690		662		700		688			
			Deduct—Moiety transferred to "25—Political" (page 180)	*345*		*331*		*350*		*344*			
			TOTAL EMIGRATION TO FRENCH COLONIES		345		331		350		344	3,618	
					5,450		5,450		5,622		5,402		

Detailed Account No. 26I.—SCIENTIFIC, ETC., DEPARTMENTS.—Inland Labour Transport.

Salaries—			Allowance to the Superintendent of Embarkation, Gopalpur (30)	360				360		329		240	
Establishments—	2	2	Clerks (15)	360		360		360		258		122	
Allowances—			Travelling Allowance	30		30		30		11		16	
Contingencies—			Office Expenses										
			Miscellaneous	20				20		...			
					20				20		...		
					770				770			378	
			Add—For rounding		30				30				
			TOTAL		800		500		800		598		

Detailed Account No. 26J.—SCIENTIFIC, ETC., DEPARTMENTS.—Inspector of Factories.

Supplies and Services—	18	10	Fees to Medical Inspector of Factories at Rs. 10	5,060				4,680		6,008		4,374	
			Do. do. at Rs. 5	2,370				1,500					
			Refunds	170				220					
			TOTAL		7,600		6,400		6,400		6,008		

Detailed Account No. 26K.—SCIENTIFIC, ETC., DEPARTMENTS.—Registration of Railway Traffic.

Establishments—			Special Establishment for the preparation of Railway Traffic Returns of the—										
			Madras Railway	3,000				3,000		6,543		3,770	
			South Indian Railway	2,400				2,400					
			East Coast Railway	1,700				1,140					
								6,540					
			Deduct—For rounding					*40*					
			TOTAL		7,100		6,600		6,500		6,543		

Detailed Account No. 26L.—SCIENTIFIC, ETC., DEPARTMENTS.—Provincial Statistics.

Summary	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT, ETC., MANUALS	...		400		510		379		240	
REGISTRATION OF LAND TRADE	8,000		7,500		8,000		8,228		4,362	
REGISTRATION OF SEA-BORNE TRADE	15,670		15,500		15,670		15,604		10,345	
REGISTRATION OF BIRTHS AND DEATHS	12,400		12,010		12,300		12,052		7,947	
REGISTRATION OF RAIN-GAUGES	4,200		3,790		4,340		3,811		2,446	
	40,270				40,820					
Add or Deduct—For rounding	30				20					
TOTAL		40,300		30,200		40,800		40,074	25,340	

	Numbers. 1898-99.	Numbers. 1899-1900.	Details.									
			DISTRICT MANUALS.									
Establishment—	1		Clerk (30)	...			400	360		360		240
Allowances—			Travelling Allowance	...	...			70	360	19	360	
Contingencies—			Cooly Charges and Wages	...				30	70		19	
			Stationery	...				20				
			Service Postage	...				20				
			Service Telegrams	...				10				
					...				80			
			TOTAL DISTRICT MANUALS		...		400		510		379	
			REGISTRATION OF ROAD TRAFFIC, LAND TRADE.									
Establishment—	55	55	Clerks 8 (15), 3 (12), 4 (11), 17 (10), 4 (9), 10 (8), 4 (7), 2 (6), 3 (5)	6,492		6,500		6,500		7,128		3,924
			Famine Batta	...		...		...		37	7,165	
			Add—For rounding	6,492 8								
					6,500				6,500			219
Supplies and Services—			Petty Works of Construction	...		...		...		388		
			Construction of Sheds	550		550		550		...		
					550				550		388	
Contingencies—			Lighting Charges, Stationery, Binding Charges, Rents, Rates and Taxes, Sweepers' Allowances, Petty Repairs, Cloth for Records and Record Boxes, Office Expenses, Conveyance Charges & Miscellaneous Details not available	450				950		675		219
			TOTAL REGISTRATION OF ROAD TRAFFIC, LAND TRADE		950				950		675	4,362
					8,000		7,500		8,000		8,228	
			REGISTRATION OF SEA-BORNE TRADE.									
			Board's Establishment—									
			Permanent—									
	19	19	Clerks (150), (75), (50), 2 (45), 2 (40), 2 (35), 3 (30), 5 (25), 2 (20)	9,240		9,240						
	3	3	Servants (10), (12), (7)	318		348						
			Temporary (four months only) 4 (25)	400		400						
			Contingencies	...		...						10,311
					9,958				9,988	15,544		
			District Establishments—									
	15	15	Permanent (45), 10 (35), (30), 3 (15)	5,640		5,640						34
					5,640				5,640		15,544	
Allowances—			Travelling Allowance	42		42				60	60	
					42				42			
			TOTAL REGISTRATION OF SEA-BORNE TRADE		15,670		15,500		15,670	...	15,604	10,345

DETAILED ACCOUNT No. 26L.—SCIENTIFIC, ETC., DEPARTMENTS.—Provincial Statistics—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	DETAILS—*contd.*	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	EXPLANATORY REMARKS.
			BIRTH AND DEATH REGISTRATION.										
			District Charges—										
Establishments—	40	40	Clerks (30) and (15) for all the Districts except Madras and Nilgiris	10,800				10,800		10,674			
					10,800				10,800		10,674	7,083	
Allowances—			Travelling Allowance	80				80		30		50	
					80				80		30		
Contingencies—			Purchase of Country Articles each costing less than Rs. 50	110				110		...			
			Carriage of Stationery and Records.	80				80		49			
			Cloth for Records	10				10		5			
			Rents	3				3		3			
			Binding Charges	17				17		2			
			Packing Charges										
			Office expense and miscellaneous	...				...		38		38	
					220				220		97		
					11,100		10,800		11,100		10,801	7,171	
			Registrar-General of Births, Deaths and Marriages—										
Establishments—	2	2	Clerks (40), (25)	780				780					
	1	1	Attender (10)	120				120					
	1	1	Peon (7)	84				84					
					984				984				
Contingencies—			Service Postage	110				105					
			Country Articles costing Rs. 50 and more	...				...		1,237		774	
			Advertisements	8				10					
			Binding Charges, Glue, Paste and Thread, etc.	20		1,200		20					
			Carriage of Stationery, etc.	10				13					
			Country Articles costing less than Rs. 50	40				40					
			Rents, Rates and Taxes	28				28					
					216				216		1,237		
			District Charges	50		1,200		...		7			
					50		5		...		7		
			Malabar Marriage Registration Act IV of 1896—										
			District Charges	50		5		...		7		2	
					50		5		...		7		
			TOTAL, BIRTH AND DEATH REGISTRATION		12,400		12,010		12,300		12,052	7,947	
			RAIN GAUGES.										
Salaries—			Meteorological Reporter's Allowance (150)	1,800				1,800		1,800		1,200	
					1,800				1,800		1,800		
Establishments—	1	1	Clerk (30)	360				360		360		240	
					360				360		360		
Contingencies—			Meteorological Reporter—										
			Service Postage	40				40		40			
			Service Telegrams	5				10		2			
			House-rent	1,200				1,200		1,200			
			Cooly-hire	5				10		...			
			Bandy-hire	20				30		...			
			Packing Charges	20				25		...			
			Carriage of Instruments, etc.	10				20		...			
			Freight, Boat-hire, etc.	40				45		27			
			Cost of Instruments, etc.	20				20		21			
			Miscellaneous	...				...		...		1,006	
					1,360				1,400		1,290		
			Carried over		3,520				3,560		3,450	2,446	

Detailed Account No. 26L.—SCIENTIFIC, ETC., DEPARTMENTS.—Provincial Statistics—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	Explanatory Remarks.
			RAIN GAUGES—*contd.*										
			Brought forward		3,520				3,560		3,450	2,390	
Supplies and Services—			Cost of Land	300				300		50			
			Petty Works of Construction and Repairs	230				230		12			
			Bottle Gauges for Villages	...				100		168			
			Purchase and Repair of Instruments	100				100		...			
			Measure Glasses	...				...		7			
					630				730		237	56	
Contingencies—			Landing and Shipping Charges, etc.	10				10		17			
			Packing Charges	10				10		50			
			Petty Carriage and Cooly Charges	30				30		57			
					50				50		124		
			TOTAL, RAIN GAUGES		4,200		3,790		4,340		3,811	2,446	

Detailed Account No. 26M.—SCIENTIFIC, ETC., DEPARTMENTS.—Examinations.

			Summary.									
			GOVERNMENT EXAMINATIONS	1,15,600		1,14,000		1,10,650		1,07,989		60,128
			EXAMINATION OF ASSISTANTS	3,420		3,400		3,400		3,394		2,335
			PROVINCIAL CIVIL SERVICE EXAMINATIONS	2,100		4,200		3,100		960		324
			VILLAGE OFFICERS' SPECIAL TESTS	750		100		750		13		28
			POLICE COMPETITIVE EXAMINATIONS	1,100		1,000		...		...		...
				1,22,970		...		...		...		62,815
			Add—For rounding	30								
			TOTAL		1,23,000		1,22,700		1,17,900		1,12,356	
			Details.									
			GOVERNMENT EXAMINATIONS. *									
Salaries—	1	1	Secretary (Local Allowances) (350).†	4,200		4,200		4,200		4,200		2,800
					4,200		4,200		4,200		4,200	
			Office of the Commissioner.									
Establishment—	1	1	Manager (200—10—250)	3,000				3,000				3,460
	3	3	Clerks (60), (40—2—50), (30—2—40)	1,800				1,800		10,214		
	5	5	Servants (15), 3 (8), (1½)	486				486				872
			Temporary Establishments.									954
			Secretary's Office	1,300				900				
			Primary Examination Boards	3,600				3,600				
					10,186		10,200		9,786		10,214	13,720
			Rewards to Examiners.									
Supplies and Services—			Technical Examinations	14,000				14,000		11,127		774
			Upper Secondary Examination	2,500				2,000				
			Lower Secondary Examination	28,500				25,000		29,323		409
			Handwriting and Dictation Test for Undergraduates	1,200				700				1,798
			Medical Entrance Examinations	400		74,000		600		583		...
			Special and Salt and Abkári Tests	12,000				12,000		9,248		697
			Salt Competitive Examination	500				500		...		20,910
			Sub-Assistant Inspectors' Tests	...				700		821		
			Primary and Fifth and Sixth Standard Examinations	21,200				21,500		20,559		750
					80,300		74,000		77,000		71,661	967
			Remuneration to Superintendents and Clerks.	5,000				4,500		3,473		418
			Stationery purchased for Examinations	5,000				3,800		2,766		...
			Extra Coolies and Peons	1,000				1,500		1,089		453
			Material for Tailoring Examination	100				200		2		203
			Needlework Material	440		12,000		400		450		44
			Cost of Chemicals, Models, etc.	300				400		290		135
			Tabulation Charges	700				650		690		
			Lithographic Charges	550				350		577		
					13,090		12,000		11,800		9,337	49,364
			Carried over		1,07,776		1,00,400		1,02,786		95,412	

* The expenditure is controlled by the Commissioner for Government Examinations.
† Drawn by the Junior Professor of English—*See* note (*) of page 132.

DETAILED ACCOUNT No. 26M.—SCIENTIFIC, ETC., DEPARTMENTS.—**Examinations**—*contd.*

	Numbers 1898-99.	Numbers 1899-1900.	DETAILS—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	EXPLANATORY REMARKS.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			GOVERNMENT EXAMINATIONS—*contd.*										
			REWARDS TO EXAMINERS—*contd.*										
			Brought forward		1,07,776		1,00,400		1,02,786		95,412	49,364	
Allowances—			Travelling Allowances	3,500		3,800		4,000		3,577		3,600	
					3,500		3,800		4,000		3,577		
Contingencies—			Section-writing	...				*					
			Purchase of European Articles each costing less than Rs. 5	9				5					
			Purchase of European Articles each costing not less than Rs. 5	15				30					
			Purchase of Country Articles each costing less than Rs. 50	150				30					
			Purchase of Country Articles each costing not less than Rs. 50	...				115					
			Repairs to Furniture	15				10					
			Carriage of Stationery and Records	150				5					
			Record-racks, Boards, etc.	5				5					
			Rattan Mats and Blinds	...				...					
			Advertisements	30				30					
			Hot and Cold Weather Charges	30				80					
			Postage Charges	3,000				3,000					
			Telegraph Charges	100				100					
			Rents, Rates and Taxes	60				60					
			Binding Charges	25				25					
			Packing Charges	75				30					
			Lighting Charges	60				20					
			Petty Carriage and Cooly Charges	250				250					
			Office Expenses	300				10					
			Miscellaneous	50				20				7,164	
					4,324		9,800		3,825		9,000		
			Add—For rounding		1,15,600				1,10,611				
					...				39				
			TOTAL GOVERNMENT EXAMINATIONS		1,15,600		1,14,000		1,10,650		1,07,989	60,128	The charges are increasing with the increase in the number of examinees.
			EXAMINATION OF ASSISTANTS. †										
Salaries—	1	1	Secretary (150) ‡	1,800		1,800		1,800		1,800		1,200	
					1,800		1,800		1,800		1,800		
Establishment—	1	1	Clerk (50—5—75)	900				900				924	
	1	1	Copyist (20)	240				240		1,332			
	2	2	Servants (9), (7)	192				192					
					1,332		1,330		1,332		1,332		
Supplies and Services—			Wages to Coolies and others for conversing with Candidates	40		30		30		58		21	
					40		30		30		58		
Contingencies—			Purchase of Country Articles each costing less than Rs. 50	30				30		...			
			Petty Carriage and Cooly Hire	30				...		44			
			Postage Charges	100				100		95			
			Telegraph Charges	38				30		37			
			Packing Charges	1				...		1			
			Punka-pulling Charges at Examination	5				10		...			
			Cart and Cooly Hire	...				30		...			
			Purchase of Books costing less than a Rupee each	5				3		...			
			Repairs to Furniture	3				2		...			
			Binding Charges	10				8		8			
			Lighting Charges	1				1		1			
			Sweepers' Allowance	10				10		8			
			Scavenging Expenses	10				10		9			
			Cost of Lithographing Book containing Tamil Arzees	...				...		...			
			Money Order Commission	2				1		...		150	
			Office Expenses	3				3		1		2,335	
					248		240		238		204		
			TOTAL		3,420		3,400		3,400		3,394		

* Included under Temporary Establishment, Secretary's office.
† The expenditure is controlled by the Board of Examiners.
‡ Draws a Superannuation Pension of Rs. 80-12-0.

Detailed Account No. 26L.—SCIENTIFIC, ETC., DEPARTMENTS.—Provincial Statistics—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
			RAIN GAUGES—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Brought forward		3,520				3,560		3,450	2,390	
Supplies and Services—			Cost of Land	300				300		50			
			Petty Works of Construction and Repairs	230				230		12			
			Bottle Gauges for Villages	...				100		168			
			Purchase and Repair of Instruments	100				100		...			
			Measure Glasses	...	630			...	730	7	237	56	
Contingencies—			Landing and Shipping Charges, etc.	10				10		17			
			Packing Charges	10				10		50			
			Petty Carriage and Cooly Charges	30	50			30	50	57	124		
			TOTAL, RAIN GAUGES		4,200		3,790		4,340		3,811	2,446	

Detailed Account No. 26M.—SCIENTIFIC, ETC., DEPARTMENTS.—Examinations.

			SUMMARY.										
			GOVERNMENT EXAMINATIONS	1,15,600		1,14,000		1,10,650		1,07,989		60,128	
			EXAMINATION OF ASSISTANTS	3,420		3,400		3,400		3,394		2,335	
			PROVINCIAL CIVIL SERVICE EXAMINATIONS	2,100		4,200		3,100		960		324	
			VILLAGE OFFICERS' SPECIAL TESTS	750		100		750		13		28	
			POLICE COMPETITIVE EXAMINATIONS	1,100		1,000		...		...		...	
			Add—For rounding	1,22,970 30		...		...		...			
			TOTAL		1,23,000		1,22,700		1,17,900		1,12,356	62,815	
			DETAILS.										
			GOVERNMENT EXAMINATIONS.*										
Salaries—	1	1	Secretary (Local Allowances) (350).†	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	2,800	
			OFFICE OF THE COMMISSIONER.										
Establishment—	1	1	Manager (200—10—250)	3,000				3,000				3,460	
	3	3	Clerks (60), (40—2—50), (30—2—40)	1,800				1,800		10,214		872	
	5	5	Servants (15), 3 (8), (1$)	486				486				954	
			TEMPORARY ESTABLISHMENTS.										
			Secretary's Office	1,300				900				13,720	
			Primary Examination Boards	3,600	10,186		10,200	3,600	9,786		10,214		
			REWARDS TO EXAMINERS.										
Supplies and Services—			Technical Examinations	14,000				14,000		11,127		774	
			Upper Secondary Examination	2,500				2,000					
			Lower Secondary Examination	28,500				25,000		29,323		409	
			Handwriting and Dictation Test for Undergraduates	1,200				700		583		1,798	
			Medical Entrance Examinations	400		74,000		600		9,248		...	
			Special and Salt and Abkári Tests	12,000				12,000		...		697	
			Salt Competitive Examination	500				500		821			
			Sub-Assistant Inspectors' Tests	...				700		20,559		20,910	
			Primary and Fifth and Sixth Standard Examinations	21,200	80,300		74,000	21,500	77,000		71,661		
			Remuneration to Superintendents and Clerks.	5,000				4,500		3,473		750	
			Stationery purchased for Examinations	5,000				3,800		2,766		967	
			Extra Coolies and Peons	1,000				1,500		1,089		418	
			Material for Tailoring Examination	100		12,000		200		2		...	
			Needlework Material	440				400		450		453	
			Cost of Chemicals, Models, etc.	300				400		290		203	
			Tabulation Charges	700				650		690		44	
			Lithographic Charges	550				350		577		135	
			Carried over		1,07,776		1,00,400		1,02,786		95,412	49,364	

* The expenditure is controlled by the Commissioner for Government Examinations.
† Drawn by the Junior Professor of English—*See* note (*) of page 132.

DETAILED ACCOUNT No. 26M.—SCIENTIFIC, ETC., DEPARTMENTS.—**Examinations**—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	DETAILS—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			PROVINCIAL CIVIL SERVICE EXAMINATIONS. *									
Supplies and Services—			Remuneration to Examiners	2,096	2,096	4,200		3,000	3,000	960	960	324
Allowances—			Travelling Allowances	4	4			60	60	...	...	
Contingencies—			Stationery and other Charges	...	...			40	40	...	...	324
			TOTAL		2,100		4,200		3,100		960	...
			Police Competitive Examination	1,100	1,100	1,000	1,000	...	...	...	...	
			VILLAGE OFFICERS' SPECIAL TESTS.									
Supplies and Services—			Remuneration to Examiners					460	460			28
Contingencies—			Service Postage, etc.		100			120		13		
			,, Telegrams		20			20				
			Stationery		180			150	290			28
			TOTAL		300		750		750		13	

* The expenditure is controlled by the Director of Public Instruction.

The estimates are those prepared by the Secretary to the Provincial Civil Service Examination Board in consultation with the Inspector-General of Police and approved by Government.

DETAILED ACCOUNT No. 26N.—INSPECTOR OF EXPLOSIVES.

		PROVINCIAL.									
Allowances—		Travelling Allowance to Chief Inspector for special inspections	300				300		779		509
		Travelling Allowance to Inspector for periodical inspections	1,040	1,340			1,040	1,340		779	
Contingencies—		Postage	20				20		...		
		Telegrams	15				15				
		Miscellaneous	25				25				509
				60				60		...	
		TOTAL		1,400		800		1,400		779	

DETAILED ACCOUNT No. 26O.—SCIENTIFIC, ETC., DEPARTMENTS.—**Refunds.**

Examinations— Assistants	80		100		50		85		20
Examination of Examinants	500		350		500		408		173
Government Examinations	200		300		300		150		250
Provincial Civil Service Examinations	...		50		...		64		25
Village Officers' Special Tests	50		200		...		200		150
Police Competitive Examination	...	830	...	1,000	...	850	...	907	
Cinchona Department	...		...		...		...		210
Emigration	...		...		...		10	10	
Other Refunds		...		400		...			328
Add—For rounding		70				850			
						50			
TOTAL		900		1,400		900		917	

27.—TERRITORIAL AND POLITICAL PENSIONS ~~OTHER THAN CARNATIC~~.

	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.
		Rs.	Rs.	Rs.	Rs.
IMPERIAL.					
Territorial and Political Pensions	27A	6,37,600	6,40,000	6,31,700	6,24,473
Charitable Allowances		2,400	2,000	2,300	1,729
TOTAL		6,40,000	6,42,000	6,34,000	6,26,202

4,30,173
1,048
4,31,221

DETAILED ACCOUNT No. 27A.—TERRITORIAL AND POLITICAL PENSIONS.

SUMMARY.	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TANJORE	1,20,000		1,22,200		1,20,600		1,06,907		83,725
CARNATIC	4,00,000		4,02,000		4,02,000		4,12,805		2,72,791
KURNOOL	33,000		33,600		33,000		36,461		22,768
MASULIPATAM	22,200		22,200		22,400		22,992		16,056
COORG	2,400		2,600		2,400		3,400		1,800
GANJAM, VIZAGAPATAM AND OTHER POLITICAL PENSIONS	15,500		16,200		16,300		17,038		10,387
MYSORE AND CUTTACK	15,500		20,200		15,000		13,554		13,411
COMMUTATIONS	29,000		21,000		20,000		11,316		9,235
TOTAL		6,37,600		6,40,000		6,31,700		6,24,473	4,30,173

DETAILS.									
Tanjore—									
PENSIONS EXCEEDING Rs. 5,000 PER ANNUM—									
Depamba Bahi Sahiba	9,600		9,600		9,600		9,600		
Umamba Bahi Sahiba *	9,600		17,600		9,600		1,621		
Jijaziamba Bahi Sahiba	9,600		9,600		9,600		9,600		
Gauramba Bahi Sahiba	9,600		9,600		9,600		9,600		
Ramakumaramba Bahi Sahiba	9,600		9,600		9,600		9,600		
Chumamba Bahi Sahiba	9,600		9,600		9,600		9,600		
Sakkharam Row, Hombiray Mohite Sahib (a)	4,100		...		4,100		...		51,539
Yuganadha Avaray Sahib	5,340		5,340		5,340		5,340		
M. Bhavani Bahi Sahiba of Madhirajune	6,000		6,000		6,000		6,000		
		73,040		76,940		73,040		60,961	
PENSIONS EXCEEDING Rs. 1,000 PER ANNUM—									
Dharmu Bahi	1,800		1,800		1,800				
Dharmavalli Bahi	1,800		1,800		1,800				
Govinda Bahi	1,800		1,800		1,800				
Kamu Bahi	1,800		1,800		1,800				
Lakshmi Amma	1,800		1,800		1,800				
Radha Bahi Amma	1,800		1,800		1,800				
Sakhavara Bahi	3,350		3,350		3,300				
Saubhakya Lakshmi Bahi	1,800		1,800		1,800				
Tya Bahi Amma	...		...		1,800		45,446		32,186
Viramma Bahi	1,800		1,800		1,800				
Vijaya Sada Nandaji	1,200		1,200		1,200				
Vijaya Iswarianandaji Sahib	1,200		1,200		1,200				
		20,150		20,150		21,900			
PENSIONERS BELOW Rs. 1,000 EACH PER ANNUM	23,200		24,610		22,000				
		23,200		24,610		22,000		45,446	
OTHER CHARGES—									
Marriage and Funeral Allowances	4,000		...		4,000		...		...
Extraordinary Charges	1,000		500		1,000		500		...
		5,000		500		5,000		500	
		1,21,390				1,21,940			
Deduct—Probable Lapses		*1,390*				*1,340*			
TOTAL TANJORE		1,20,000		1,22,200		1,20,600		1,06,907	83,725
Carnatic—									
PERPETUAL STIPENDS EXCEEDING Rs. 5,000 PER ANNUM—									
Pir Muhammad Manawwar Khan Bahadur, 4th and present Prince of Arcot (Pension attached to title 4,166⅔)	50,000		50,000		50,000		50,000		
Ghausiah Begum, widow of Umdat-ud-daula, son of Prince Azim Jah, 1st Prince of Arcot (800)	9,600		9,600		9,600		9,600		
Rahim-un-nissa Begum, daughter of Prince Azim Jah (450).	5,400		5,400		5,400		5,400		
		65,000		65,000		65,000		65,000	
LIFE OR CONTINUABLE STIPENDS EXCEEDING Rs. 5,000 PER ANNUM—									
Her Highness Nawab Khair-un-nissa Begum	73,200		73,200		73,200		73,200		
Nawab Khurshid-un-nissa Begum	10,608		10,608		10,608		10,608		99,205
		83,808		83,808		83,808		83,808	
TOTAL STIPENDS EXCEEDING Rs. 5,000 PER ANNUM		1,48,808		1,48,808		1,48,808		1,48,808	
Carried over		1,48,808		1,48,808		1,48,808		1,48,808	99,205

EXPLANATORY REMARKS.

* Umamba Bahi Sahiba drew her pension for two months only in 1897-98, drawing the remainder in 1898-99; hence the variations in the actuals and the Revised Estimate.

(a) Provision was made in the current year's Budget for payment of claim to the lawful heirs of the deceased, but as there is no likelihood of the pension being settled in the current year, the Revised Estimate is *nil*. The provision has been repeated for next year.

As no payments were made in the past and current years, the Revised Estimate is *nil*. The provision has been repeated for next year.

A reduction of Rs. 500 has been made in the Revised Estimate, no expenditure having been as yet incurred.

DETAILED ACCOUNT No. 27A.—TERRITORIAL AND POLITICAL PENSIONS—*contd.*

DETAILS—*contd.*	Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.		Accounts, 8 months, 1898–99.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward		1,48,808		1,48,808		1,48,808		1,48,808	99,205	
Carnatic—contd.										
PERPETUAL STIPENDS NOT EXCEEDING Rs. 5,000 PER ANNUM—										
Family of Prince Zahir-ud-daula, 2nd Prince of Arcot	10,800		10,800		10,800		10,800			
Family of Prince Intizam-ul-mulk, 3rd Prince of Arcot	10,800		10,800		10,800		10,800			
Family of Prince Muazzaz-ud-daula, son of Prince Azim Jah	10,800		10,800		10,800		10,800			
Family of Prince Ammat-ul-vali Valiyat-un-nissa Begum (Daughters of Prince Azim Jah.)	10,800		10,800		10,800		10,800			
Family of Princess Ammat-ullah Hamid-at-un-nissa Begum (Daughters of Prince Azim Jah.)	10,800		10,800		10,800		10,800			
Family of Princess Attiat-ul-ali Mah-mud-un-nissa Begum (Daughters of Prince Azim Jah.)	10,800		10,800		10,800		10,800			
Muhammad Nizam-ud-din Khan Bahadur (husband of Bashir-un-nissa Begum)	3,900		3,900		3,900		3,900			
Imamia Begum (Adopted daughters of Prince Azim Jah.)	3,900		3,900		3,900		3,900			
Taib-un-nissa Begum (Adopted daughters of Prince Azim Jah.)	3,900		3,900		3,900		3,900			
Shabbiria Begum (Adopted daughters of Prince Azim Jah.)	3,900		3,900		3,900		3,900			
Soda Banu *alias* Sadat-un-nissa Begum (Widows of Prince Azim Jah)	1,200		1,200		1,200		1,200			
Abdat-ul-qadir (Widows of Prince Azim Jah)	900		900		900		900			
Abdat-us-salam (Widows of Prince Azim Jah)	900		900		900		900			
Makhdum-un-nissa Begum, daughter of pre-deceased son of Prince Azim Jah	400		400		400		400			
Jamil-un-nissa Begum, daughter of Umdat-ud-daula, son of Prince Azim Jah	1,200		1,200		1,200		1,200			
		85,000		85,000		85,000				
LIFE OR CONTINUABLE STIPENDS NOT EXCEEDING Rs. 5,000 PER ANNUM—										
Allowance to the Prince of Arcot in right of his grand-mother.	4,800		4,800		4,800					
Other stipends (consisting only of payments to Carnatic Stipendiaries of 1801 and 1855)	1,34,000		1,35,100		1,35,100					
Other stipends paid in districts including Bangalore, Hyderabad, Bagdad and Persia	6,000		6,500		6,500					
		1,44,800		1,46,400		1,46,400				
TOTAL STIPENDS NOT EXCEEDING Rs. 5,000 PER ANNUM		2,29,800		2,31,400		2,31,400		2,40,919	1,58,115	
MISCELLANEOUS PAYMENTS—										
House-rent Allowances	11,000		11,194		11,194		11,049		7,630	
Maintenance of Tombs	5,329		5,329		5,329		7,207		4,381	
Rents, Rates and Taxes	1,464		1,464		1,464		1,464		1,464	
Biennial Kit	...		200		200		...		...	
Guards-of-Honour	3,136		3,136		3,136		3,135		1,978	
Fees for the Examination of Gosha females	463		469		469		13		18	
Miscellaneous	...		...		...		210		...	
Total Miscellaneous Payments		21,392		21,792		21,792		23,078	15,471	
TOTAL, CARNATIC		4,00,000		4,02,000		4,02,000		4,12,805	2,72,791	
Kurnool—										
PENSIONS EXCEEDING Rs. 5,000 PER ANNUM—										
Kahajah Khan	...		...		...		3,726		5,600	Kahajah Khan died on 14th October 1897; the provision on account of the continuance to his legal heirs of the moiety of his pension (Rs. 6,000) per annum is included in that against pensions below Rs. 1,000 per annum.
Mahammad Daud Khan	8,400		8,400		8,400		8,400			
		8,400		8,400		8,400		12,126		
PENSIONS OF Rs. 1,000 AND UPWARDS—										
Bilad Khatun	2,153		2,133		2,133					
Hayat Khatun	1,800		1,800		1,800					
Lal Khatun	1,200		1,200		1,200					
Masum Khatun	2,040		2,040		2,040					
Munavar Ali Khan	3,600		3,600		3,600					
Rabia Khatun	1,800		1,800		1,800					
Rahim Khatun	1,500		1,500		1,500					
		14,073		14,073		14,073		24,335	17,168	
PENSIONS BELOW Rs. 1,000		12,127		11,127		11,852				
		34,600				34,325		24,335		
Deduct—Probable Lapses		*1,600*				*1,325*				
TOTAL, KURNOOL		33,000		33,600		33,000		36,461	22,768	

DETAILED ACCOUNT No. 27A.—TERRITORIAL AND POLITICAL PENSIONS—contd.

DETAILS—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Masulipatam—										
PENSIONS EXCEEDING Rs. 5,000 PER ANNUM—										
Dauda Ali *alias* Nazim-ud-daula (Chingleput)	12,312		12,312		12,312			12,312		
PENSIONS EXCEEDING Rs. 1,000 PER ANNUM—		12,312		12,312		12,312			Rs.	
Muhammad Abbas Ali *alias* Shamshir Jung	1,500		1,500		1,500		1,500			
Zamin Ali	1,020		1,020		1,020		1,020			
		2,520		2,520		2,520		10,680	8,208	
PENSIONS NOT EXCEEDING Rs. 1,000 PER ANNUM—	180		180		360					
Madras	7,158		7,158		7,178					
Masulipatam	30		30		30					
		7,368		7,368		7,568			7,848	
Allowance for the examination of Gosha Pensioners		22,200		22,200		22,400		22,992	16,056	
TOTAL, MASULIPATAM	2,400		2,600		2,400		3,400			
Coorg—		2,400		2,600		2,400		3,400	1,800	
PENSION EXCEEDING Rs. 1,000 PER ANNUM—										
Shome Shikar (North Arcot)	4,800		4,800		4,800		4,800			
Total Coorg										
Ganjám, Vizagapatam and other Political Pensions—										
EXCEEDING Rs. 1,000 PER ANNUM—										
Palkonda Pensions—	120		120		120		120			
Venkatapati Razu (North Arcot)	120		120		120		120			
NOT EXCEEDING Rs. 1,000 PER ANNUM—										
Vizagapatam		5,040		5,040		5,040		5,040		
North Arcot										
Total Palkonda	780		823		780					
Ganjám Pensions (Goomsur or Hinjeli Family of 1792)—										
PENSIONS BELOW Rs. 1,000 PER ANNUM		780		823		780			3,370	
Total Hinjeli	1,800		1,800		1,800					
EXCEEDING Rs. 1,000 PER ANNUM—										
Goomsur Pensions of 1837—	1,968		1,968		1,968			7,089		
Durgadevi Patta Mahadevi	252		252		252					
NOT EXCEEDING Rs. 1,000—										
Ganjám		4,020		4,020		4,020				
Vizagapatam										
Total Goomsur	2,076		2,076		2,076					
PARLÁKIMEDI PENSIONS—		2,076		2,076		2,076		7,089	4,281	
Not exceeding Rs. 1,000 per annum	1,000		1,000		1,000					
Total Parlákimedi	1,500		1,625		1,500			4,109		
PENSIONS OF Rs. 1,000 AND UPWARDS—										
Golgonda Pensions—	1,455		1,529		1,380			800		
Venkatarama Bhupati (Vizagapatam)	...		...		...					
Gudupu Ratanamani Devi (Vizagapatam)		3,955		4,154		3,880		4,909	2,736	
PENSIONS BELOW Rs. 1,000—										
Vizagapatam	80		87		80					
Marriage Allowance										
Total Golgonda		80		87		80				
MISCELLANEOUS PENSIONS—										
Mohiri Pensioner of 1850		15,951		16,200		15,876			...	
Total Miscellaneous		...		...		424				
TOTAL GANJAM, VIZAGAPATAM AND OTHER POLITICAL PENSIONS		*451*		...		...				
Add—For rounding										
Deduct—Probable Lapses		15,500		16,200		16,300		17,038	10,387	
TOTAL GANJAM, ETC., POLITICAL PENSIONS										
Mysore Stipendiaries—										
PENSIONS EXCEEDING Rs. 1,000 PER ANNUM—	1,200		1,200		1,200					
Abasi Begum (Bank of Madras)	1,800	3,000	1,800	3,000	1,800	3,000				
Nawab Muhammad Abd-ul-nabi Khan Jumad (Bangalore)										
PENSIONS NOT EXCEEDING Rs. 1,000 PER ANNUM—	3,958		4,000		4,322					
Payable at Bangalore	4,345		4,200		4,585					
Payable at North Arcot	182		182		182					
Payable at Salem	281		281		281			13,410		
Payable at Cuddapah	226		226		226					
Payable at South Canara	91		100		117					
Payable at Madras	528		528		528					
Payable at Bank of Madras		9,611		9,517		10,241				
Mysore Tomb and other Allowances { Bangalore	1,808		1,800		1,808					
North Arcot (*a*)	1,131		5,739		...					
		2,939		7,539		* 1,808				
TOTAL MYSORE		15,550		20,056		15,049		13,410	13,315	

(*a*) The provision is due to the allowances recently sanctioned by Government in their order No. 262, Political, dated 19th April 1898, and the Revised provides for payment of arrears from 1st January 1893.

DETAILED ACCOUNT No. 27A.—TERRITORIAL AND POLITICAL PENSIONS—*contd.*

DETAILS—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Cuttack—										
Rajah Pillai's Pensioners of 1856	144		144		144		144		96	
		144		144		144		144		
Mysore		15,550		20,056		15,049		13,410	13,315	
Cuttack		144		144		144		144	96	
		15,694				15,193				
Deduct—Probable Lapses		*194*				*193*				
TOTAL MYSORE AND CUTTACK		15,500		20,200		15,000		13,554	13,411	
Commutations—										
Tanjore	2,000		1,000		2,000		...		782	
Carnatic	15,000		10,000		15,000		9,065		5,677	
Kurnool	500		...		500		...		...	
Masulipatam	10,000		10,000		1,000		2,070		2,776	
Ganjám, Vizagapatam and North Arcot	1,000		...		1,000		...		...	
Mysore	500		...		500		181		...	
TOTAL COMMUTATIONS		29,000		21,000		20,000		11,316	9,235	

28.—CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.

	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.		
IMPERIAL.	Rs.	Rs.	Rs.	Rs.		
Allowances	1,000	8,000	1,000	19	6,834	The increase in the Revised Estimate of the current year represents the privilege leave allowances paid to Mr. W. A. Willock, I.C.S., as Collector of the Vizianagram Zemindary. It includes Rs. 400 for Exchange Compensation Allowance.

29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.		
IMPERIAL.		Rs.	Rs.	Rs.	Rs.		
Pensions of the Military Fund	29A	22,000	23,500	18,000	20,803	15,788	
Pensions of the Military Orphan Fund, Bengal		800	1,700	200	440	1,157	The increase here is due to new admissions and to payment of arrears in the current year.
Pensions of the Medical Retiring Fund		4,600	5,400	9,000	6,367	2,306	
Pensions of the Madras Civil Fund	29B	6,200	29,000	7,200	7,028	22,996	
Refunds		400	390	600	133	...	
Pensions under the Indian Civil Service Family Pension Regulations		...	10	...	...	3	
TOTAL IMPERIAL		34,000	60,000	35,000	34,771	42,250	
PROVINCIAL.							
Superannuation and Retired Allowances	29C	16,00,000	15,58,000	15,98,000	15,46,507	10,35,785	
Compassionate Allowances		26,000	25,600	26,000	24,691	15,558	
Gratuities		15,600	13,000	15,900	17,877	8,002	
Refunds		400	400	100	739	96	
TOTAL PROVINCIAL		16,42,000	15,97,000	16,40,000	15,89,814	10,59,441	
LOCAL.							
Superannuations and Retired Allowances	29C	9,000	9,000	12,000	9,826	5,759	
Donations to Service Funds		12,000	15,000	4,000	5,863	13,145	
TOTAL LOCAL		21,000	24,000	16,000	15,689	18,904	
TOTAL		16,97,000	16,81,000	16,91,000	16,40,274	11,20,595	

DETAILED ACCOUNT No. 29A.—SUPERANNUATION ALLOWANCES, ETC.—Pensions of the Military Fund.

IMPERIAL.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts, 8 months, 1898-99.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	
Bengal	4,000	4,500	3,000	2,296	3,621	The increase in the proposed estimates is due to the retransfer to this Presidency from Bengal of a pension amounting to Rs. 190-11-6 per mensem and the payment of arrears.
Madras	15,500	16,500	13,500	13,611	10,483	The Revised Estimate includes arrears paid in the current year and fresh admissions of pensions.
Bombay	2,500	2,500	1,500	4,896	1,684	The actuals of 1897-98 include arrears.
						The estimates provide for new admissions.
TOTAL	22,000	23,500	18,000	20,803	15,788	

DETAILED ACCOUNT No. 29B.—SUPERANNUATION ALLOWANCES, ETC.—Pensions of the Madras Civil Fund.

IMPERIAL.						
Miss Margaret L. Cockburn at £100 per annum	1,550		1,600			
Miss Florence M. Reade at £150 per annum	2,250	29,000	2,300	7,028	22,996	The increase in the Revised Estimate of the current year represents passage money paid to Mrs. Grose and her children and marriage donation to one of her daughters; whilst the decrease in the estimate for next year is due to the absence out of India for a year and-a-half of Mrs. Andrew. The estimate provides for only three quarterly payments to her in this country.
Mrs. Araniruta Caroline Andrew at £200 per annum	2,400		3,300			
TOTAL	6,200	29,000	7,200	7,028		

DETAILED ACCOUNT No. 29C.—SUPERANNUATION ALLOWANCES, ETC.—Superannuation and Retired Allowances.

	PROVINCIAL.	Budget Estimate, 1898-99.	Lapsed since the date of framing the Budget Estimate, 1898-99.	Amount payable in 1899-1900.	New Pensions and Retired Allowances granted since the date of last Estimate.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Accounts, 1897-98.	Accounts, 8 months, 1898-99.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Departments—	Land Revenue	4,26,926	20,183	4,06,743	33,988	4,40,731			
	Salt	32,901	332	32,569	3,676	36,245			
	Stamps	10,757	3,560	7,197	144	7,341			
	Excise	3,646	60	3,586	...	3,586			
	Customs	20,083	1,312	18,771	960	19,731			
	Forest	13,967	1,950	12,017	940	12,957			
	Registration	12,403	...	12,403	516	12,919			
	Post Office	70,538	2,476	68,062	8,835	76,897			
	Telegraph	43,174	705	42,469	7,374	49,843			
	Mint	1,254	...	1,254	...	1,254			
	General Administration	81,190	8,337	72,853	9,163	82,016			
	Law and Justice { Courts of Law— Jails.	1,63,422	13,117	1,50,305	14,971	1,65,276			
	Police	4,45,578	15,825	4,29,753	28,964	4,58,717			
	Marine	2,000	...	2,000	...	2,000			
	Education	34,746	386	34,360	1,464	35,824			
	Ecclesiastical	586	108	478	..	478			
	Medical	28,712	757	27,955	3,245	31,200			
	Political	2,133	48	2,085	72	2,157			
	Scientific and other Minor Departments	8,194	96	8,098	640	8,738			
	Stationery and Printing	24,337	260	24,077	3,219	27,296			
	Miscellaneous	4,762	...	4,762	...	4,762			
	Public Works Department	1,34,122	13,091	1,21,031	24,522	1,45,553			
	Other Governments	93,525	2,942	90,583	4,699	95,282			
	Pensions chargeable to Local Funds	10,009	400	9,609	1,762	11,371			
		16,68,965	85,945	15,83,020	1,49,154	17,32,174			10,34,694
	Deduct—Probable Savings	*70,965*	...	...	...	*1,32,174*			1,091
	TOTAL PROVINCIAL	15,98,000	...	...	...	16,00,000	15,58,000	15,46,507	10,35,785
	LOCAL.								
	General Administration								
	Education								
	Medical								
	Miscellaneous								
	Public Works								
	Contributions towards service lent								5,759
	TOTAL LOCAL	12,000				9,000	9,000	9,826	
	TOTAL	16,10,000				16,09,000	15,67,000	15,56,333	

The actuals of the first 8 months of the current year are only about Rs. 3,000 in excess of those of the same months of last year. The Revised has been taken at Rs. 12,000 more than the actuals of 1897-98 to provide for increases of new pensions over lapses. But as generally savings arise owing to subsequent lapses and transfers credit has been given for such savings next year to the extent of Rs. 1,32,174.

30.—STATIONERY AND PRINTING.

	Detailed Account No.	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.	Accounts, 1897–98.	Accounts, 8 months, 1898–99.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	
Imperial.							
Stationery purchased for Central Stores		4,09,000	4,31,000	4,50,000	4,13,392	2,06,651	The Superintendent of Stationery reports that the quantities are estimated on the average annual expenditure of the past three years.
Provincial.							
Stationery Office at the Presidency	30A	36,700	34,000	30,000	30,177	22,727	
Stationery purchased in the country	30B	10,400	8,300	19,200	11,272	3,942	
Government Presses	30C	3,31,900	3,16,000	3,18,100	3,08,384	2,04,952	
Printing at Private Presses	30D	58,300	47,300	65,000	43,186	26,316	
Stationery supplied from Central Stores		6,08,500	5,75,000	5,40,000	6,42,799	...	
Refunds		200	400	700	1,393	122	
TOTAL PROVINCIAL		10,46,000	9,81,000	9,73,000	10,37,217	2,58,059	
Local.							
Stationery supplied from Central Stores—							
Local Fund Act V of 1884		12,300					This has been shown here for the first time under orders of the Comptroller-General. The change in classification is to take place only from 1st April 1899. The charges are at present shown under 18. General Administration in the case of Local Fund under Act V of 1884 and under Adjusting head in the case of other Incorporated Local Funds.
Village Service Fund		18,500					
Irrigation Cess Fund		100					
		30,900					
Add—For rounding		100					
TOTAL LOCAL		31,000	...	...	...	...	
TOTAL		14,86,000	14,12,000	14,23,000	14,50,609	4,64,710	

Detailed Account No. 30A.—STATIONERY AND PRINTING.—Stationery Office at the Presidency.*

	Numbers. 1898–99.	Numbers. 1899–1900.		Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.	Accounts, 1897–98.	Accounts, 8 months, 1898–99.	
				Rs.	Rs.	Rs.	Rs.	Rs.	
Establishment—	1	1	Manager (150)	1,800		1,800	1,800		
	1	1	Storekeeper (100)	1,200		1,200	1,200	6,201	
	1	1	Head Accountant (60)	720		720	720		
	15	15	Clerks and Storekeepers (40), 2 (35), 2 (30), (25), 5 (20), and 4 (17½)	4,380		4,380	4,272		
	9	9	Servants (9), 6 (8), 2 (7)	852		852	852		
			Provision of Revision of Establishment	648		...	...	64	
					9,600	9,500	8,952		
Allowances—			Travelling allowance	...	70	70	...	181	
Supplies and Services—			Freight on Stores from England	1,500	1,700	1,000	1,726	2,336	
			Packing and other Charges	3,100	3,300	1,700	2,387	11,117	
			Carriage of Stationery	15,100	16,000	12,000	13,987	150	
			Honorarium for Stock-taking	150	150	150	150	679	
			Extra Coolies	850	850	650	712	...	
			Bottles for testing Ink Samples	...	...	1	...	14,463	The increase is attributed to the general increase of work in all branches.
					20,700	22,000	15,501		
Contingencies—			Purchase of European Articles each costing less than Rs. 5	5		5	...	...	
			Purchase of Country Articles each costing less than Rs. 50	691		100	...	23	
			Purchase of Country Articles each costing not less than Rs. 50						
			Purchase of Periodicals (Railway and Postal Guides)	1		1	...	1	
			Landing and Shipping Charges	3,500		3,500	...	...	
			Petty Repairs to Buildings	4		20	415	114	
			Repairs to Furniture	3		5	...	12	
			Record-racks, Boards, etc.	120		100	4	...	
			Hot and Cold Weather Charges	30		30	...	24	
			Sweepers' Allowances	32		32	23	21	
			Scavenging Expenses	24		24	31	16	
			Postage Charges	500		350	24	413	
			Telegraph Charges	50		20	424	58	
			Rents, Rates and Taxes	1,147		1,148	24	1,147	
			Binding Charges	20		20	1,148	6	
			Lighting Charges	6		6	35	3	
			Petty Carriage and Cooly Charges	17		18	7	27	
			Office Expenses	50		40	12	20	
			Miscellaneous (Work Bills for repairing Cyclostyle Machines, etc.)	150			76		
					6,350	2,430	128	114	
					36,650		5,547	148	2,371	1,999	
			Add—For rounding		50					
			TOTAL		36,700	34,000		30,000		30,177	22,727

* The expenditure is controlled by the Superintendent of Stationery.

DETAILED ACCOUNT No. 30B.—STATIONERY AND PRINTING.—Stationery purchased in the Country.

		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Departments—	Land Revenue	6,200		5,470		6,000		6,060		2,855	
	Salt	...		...		...		12		...	
	Customs	...		10		...		1		4	
	Forest	...		30		...		19		19	
	Registration	4,000		2,500		4,000		2,931		907	
	Administration	...		...		...		2		...	
	Law and Justice—Courts of Law	100		200		300		254		82	
	Law and Justice—Jails	...		...		...		...		...	
	Police	30		50		25		30		34	
	Education	...		30		8,800		1,940		24	
	Miscellaneous	...		...		75		23		10	
	Ecclesiastical	...		10		...		...		7	
		10,330								3,942	
	Add—For rounding	70								...	
	TOTAL		10,400		8,300		19,200		11,272	3,942	

DETAILED ACCOUNT No. 30C.—STATIONERY AND PRINTING—Government Presses.

SUMMARY.											
SECRETARIAT PRESS		2,68,400		2,58,000		2,51,700		2,48,945		1,69,266	
COLLECTORATE PRESSES		63,500		58,000		66,400		59,439		35,686	
TOTAL			3,31,900		3,16,000		3,18,100		3,08,384	2,04,952	
	Numbers. 1898-99.	Numbers. 1899-1900.	DETAILS.								
			SECRETARIAT PRESS.								
Salaries—	1	1	Superintendent (600—40—1,000)	11,520		11,040				13,760	
	1	1	Deputy Superintendent (333⅓—500)	6,000	20,660	6,000		19,262			
	1	1	Assistant Superintendent (300—350)	3,000		3,600				975	
	2	...	Exchange Compensation Allowance	1,530	1,440	1,374		1,564			
				22,050		22,014					
			Add—For rounding	50		386					
			TOTAL SALARIES		23,000		22,400		20,826	14,735	
			(1) Account, Publication and Store Departments.								
Establishment—	1	1	Accountant (110)	1,320		1,320					
	2	2	Cashkeeper and Storekeeper (70), (60)	1,560		1,560		5,981			
	10	10	Clerks (40), (35), (30), 2 (25), 2 (20), 2 (15), (14)	2,868		2,868					
	1	1	Under-Warehouseman (20)	240		240					
					5,988		5,988		5,981		
			(2) Composing Department. Assistant, Foremen, Imposers, etc.								
	1	1	Assistant to Composing Department (100)	1,200		1,200					
	8	8	Foremen 2 (70), 3 (60), 2 (50) (40)	5,520		6,000		14,373			
	28	28	Imposers 4 (30), 12 (25), 12 (20)	7,920		7,920					
	2	2	Despatching Clerks (20), (14)	408		408					
			Overtime Allowance	750		500		876			
					15,798		16,028		15,249		
	430	420	Piecework Establishment	72,000		67,000		71,940			
					72,000		67,000		23,940		
			(3) Examining Department.								
	1	1	Head Examiner (150)	1,800		1,800					
	17	17	Examiners (100), (90), (80), (70), 2 (65), 2 (60), 3 (55), 3 (50), 3 (45)	12,480		12,480					
			Confidential Allowance (20)	240		240					
	20	20	Proof-readers 6 (40), 4 (35), 2 (30), 2 (25), 3 (20), 3 (15)	7,140		7,140		24,837			
	10	10	Form-proof Readers 3 (14), 3 (13), 4 (12)	1,548		1,548					
	1	1	Gazette Indexer (20)	240		240					
	37	37	Reading Boys 9 (10), 5 (9), 7 (8), 13 (7), 3 (5)	3,564		3,564					
			Temporary Establishment—								
			Proof-readers 3 (15)	540		540					
			Reading Boys 3 (5)	180		180		700			
			Overtime Allowance	950		1,500		1,317			
					28,682		29,232		26,854		
			Carried over		1,45,468		1,40,648		1,40,850		

DETAILED ACCOUNT No. 30C.—STATIONERY AND PRINTING.—Government Presses—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	SECRETARIAT PRESS—*contd.*	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	EXPLANATORY REMARKS.
			Brought forward		1,45,468				1,40,648		1,40,850		
			(4) Press and Machine Department.										
Establishment—	1	1	Overseer (150)	1,800				1,800					
	1	1	Timekeeper (12)	144				144					
	1	1	Press Clerk (10)	120				120					
	1	1	Engine-driver (45)	540				540					
	1	1	Fireman (15)	180				180					
	1	1	Assistant Fireman (8)	96				96					
	1	1	Press Maistry (15)	180				180					
	35	35	Pressmen 4 (13), 11 (12), 8 (11), 6 (10), 6 (9)	4,632				4,632					
	35	35	Inkers 10 (8), 25 (7)	3,060				3,060					
	2	2	Form Carriers (7)	168				168		16,868			
	10	10	Galley Pressmen 5 (8), 5 (7)	900				900					
	1	1	Machine Maistry (16)	192				192					
	23	24	Machine-minders 3 (14), 3 (13), 6 (12), 4 (11), 8 (10)	3,324				3,204					
	18	19	Layers-on 8 (8), 11 (7)	1,692				1,596					
	4	4	Takers-off 2 (8), 2 (7)	360				360					
	2	2	Roller-caster (10), (8)	216				216					
	2	2	Dampers (10), (8)	216				216					
	1	1	Counter (8)	96				96					
			Temporary Establishment—										
			Galley Pressman (7)	84				84		75			
			Overtime Allowance	3,000				2,000		3,289			
					21,000				19,784		20,232		
			(5) Binding Department.										
	1	1	Foreman (60)	720				720					
	1	1	Assistant Foreman (25)	300				300					
	1	1	Binding Clerk (15)	180				180					
	1	1	Gilder (17)	204				204					
	51	51	Binders 3 (13), 3 (12), 3 (11), 4 (10), 5 (9), 9 (8), 9 (7), 5 (6), 4 (5½), 6 (5)	4,920				4,920					
	3	3	Standing Pressmen (10), (8), (5)	276				276					
	1	1	Embosser (9)	108				108					
	8	8	Numberers 4 (8), 4 (7)	720				720		9,851			
	2	2	Perforators (6)	144				144					
	9	9	Sewers 4 (4½), 5 (4)	456				456					
	17	17	Stitchers 5 (3½), 6 (3), 6 (2½)	606				606					
	8	8	Folders (2)	192				192					
	3	3	Machine Cutters (11), (10), (9)	360				360					
	2	2	Wheelers (7)	168				168					
	6	6	Machine Rulers (12), (11), (10), 2 (9), (8)	708				708					
	5	5	Machine Layers-on 3 (5), (4½), (4)	282				282					
	5	5	Machine Takers-off 2 (3), 3 (2½)	162				162					
			Temporary Establishment—										
			Extra Binders (8), 4 (7), 6 (6), 6 (5), 7 (4), 4 (3), 4 (2)	1,800				1,800		1,467			
			Overtime Allowance	250				200		198			
					12,556				12,506		11,516		
			(6) Type-Foundry.										
	1	1	Foreman (40)	480				480					
	1	1	Mechanical Engineer (35)	420				420					
	2	3	Type-cutters (25), (20), (15)	720				540					
	2	2	Dressers (14), (12)	312				312					
	1	1	Stereotyper (14)	168				168					
	10	10	Machine-casters 5 (10), 5 (9)	1,140				1,140					
	1	1	Hand-caster (8)	96				96					
	1	1	Striker (7)	84				84		4,435			
	1	1	Metal-maker (8)	96				96					
	10	10	Rubbers 5 (5), 5 (4)	540				540					
	12	12	Stokers 5 (3½), 7 (3)	462				462					
	7	7	Setters 3 (2½), 4 (2)	186				186					
	1	1	Carpenter (15)	180				180					
	1	1	Carpenter Boy (5)	60				60					
	1	1	Wheeler (7)	84				...					
	...	1	Temporary Establishment— Type-cutter (10)	...				120		105			
					5,028				4,884		4,540		
			(7) Servants.										
	2	2	Messengers (12), (10)	264				264					
	2	2	Attenders (10)	240				240					
	1	1	Lascar (8)	96				96					
	5	5	Packers 2 (8), 3 (7)	444				444					
	1	1	Head Peon (10)	120				120					
	15	15	Peons 7 (8), 8 (7)	1,344				1,320		3,109			
	1	1	Glazier (7)	84				84					
	1	1	Masalchee (8)	96				96					
	2	2	Cartmen (7)	168				168					
	2	2	Toties (6)	144				144					
	7	7	Sweepers 3 (4), 2 (3½), 2 (3)	300				300					
					3,300				3,276		3,109		
			Carried over		1,87,352				1,81,098		1,80,247		

DETAILED ACCOUNT No. 30C.—STATIONERY AND PRINTING.—Government Presses—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	Explanatory Remarks.
			SECRETARIAT PRESS—*contd.*										
			Brought forward		1,87,352				1,81,098		1,80,247		
			PENITENTIARY BRANCH.										
			(*a*) Composing Department.										
Establishment—contd.	1	1	Foreman (120)	1,440				1,440					
	1	1	Deputy Foreman (60)	720				720					
	1	1	Storekeeper (50)	600				600					
	2	2	Imposers (25), (20)	540				540					
	1	1	Proof-reader (25)	300				300					
					3,600								
			(*b*) Press and Machine Department.										
	1	1	Mechanical Engineer (45)	540				720					
	1	1	Asst. do. (15)	180				120					
	1	1	Pressman (10)	120				276		5,709			
	2	3	Machine-minders (12), 2 (11)	408									
					1,248								
			(*c*) Binding Department.										
	1	1	Assistant Foreman (25)	300				300					
	4	4	Binders (10), (9), 2 (8)	420				480					
	1	1	Machine Ruler (9)	108				108					
					828								
			(*d*) Servants.										
	1	1	Peon (7)	84				84					
	2	2	Cartmen (7)	168				168					
					252								
			(*e*) Jail Department.										
	1	1	Deputy Chief Warder (25)	300				...					
	...	2	Head Warders (12), (10)	264				480		706			
	3	3	Warders (7)	252				252					
			House-rent Allowance for Warders of the Penitentiary Branch	78				162		151			
					894				6,750		6,566		
			Provision for additional Establishment	2,544				...		...		1,12,791	
					2,544				...			320	
			TOTAL ESTABLISHMENT		1,96,718		1,91,500		1,87,848		1,86,813	...	
												320	
Allowances—			Conveyance Allowance	480		480		480		480		9,773	
			Travelling Allowance	100		...		100		109		77	
					580		480		580		589	13	
												9,152	
Supplies and Services—			Cost of Materials and Stock	15,000		15,000		15,000		14,673		436	
			Cost of Europe Stores	...		20		...		...		1,672	
			Freight of Europe Stores	...								21,123	
			Printing and Binding at Jail Presses	19,350		16,000		16,000		14,529			
			Cocoanut Oil	800		600		800		685		...	
			Charcoal and Firewood	2,200		2,400		2,200		2,363			
					37,350		34,020		34,000		32,250		
Contingencies—			Cost of Europe Stores	12,000				12,000		12,072		2,066	
			Purchase of European Articles each costing less than Rs. 5	900				800		910			
			Purchase of Country Articles each costing less than Rs. 50	400				400		422		51	
			Purchase of Country Articles each costing not less than Rs. 50	400				500		428		38	
			Landing and Shipping Charges	100				1,200		81		153	
			Petty Repairs to Buildings	35				35		7		...	
			Repairs to Furniture	250				200		263		6,746	
			Peons' Belts and Badges	...				...		66		...	
			Carriage of Stationery and Records	10,000				7,335		1,281		9,054	
			Table Cloth	5				5		4			
			Carried over	21,090	2,34,648		2,26,000	22,475	2,22,128	15,524	2,19,652	1,48,969	

Detailed Account No. 30C.—STATIONERY AND PRINTING—Government Presses—*contd.*

		Numbers. 1898-99	Numbers. 1899-1900.		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
	SECRETARIAT PRESS—*contd.*				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward ...				24,090	2,34,648		2,26,000	22,475	2,22,428	15,524	2,19,652	1,48,969	
Contingencies—contd.	Packing Charges				1,000				650		936		9,054	
	Lighting Charges				1,400				1,400		1,344		1,121	
	Hot and Cold Weather Charges				40				25		33		585	
	Postage Charges				10,000				10,000		9,876		22	
	Telegraph Charges				50				35		48		5,922	
	Telephone Charges				240				245		235		66	
	Rents, Rates and Taxes				3,000				2,945		2,985		...	
	Petty Carriage and Cooly Charges				45				75		32		2,515	
	Fees for Store Stock-taking				150				150		150		34	
	Freight for Europe Stores				75				350		57		150	
	Office Expenses				900				450		869		...	
	Purchase of Books				...				...		...		523	
	Carriage of Gazette and Forms				...				...		...		26	
	Miscellaneous				150				...		154		10	
						41,140		35,000		38,800		32,243	269	
						2,75,788		2,61,000		2,61,228		2,51,895	20,297	
	Deduct—Cost of Printing Work done for Postal and Telegraph Departments					*3,038*		*3,000*		*3,028*		*2,950*	1,69,266	
						2,72,750				2,58,200				
	Deduct—Probable Savings					*4,350*				*6,500*			...	
	TOTAL SECRETARIAT PRESS					2,68,400		2,58,000		2,51,700		2,48,945	1,69,266	
	COLLECTORATE PRESSES.													
Establishment—	Compositors 20 (50), 20 (30), 21 (20), 23 (15), 21 (12), 22 (10), 2 (8)	129	129		34,236				34,236				27,365	
	Apprentices (7)	40	40		3,360				3,360				...	
	Pressmen 20 (12), 20 (10), 4 (8), (7)	45	45		5,748				5,748		47,770		4,520	
	Ballmen 20 (8), 22 (7), (6), (5)	44	44		3,900				3,900				...	
	Wheelers 4 (7), 2 (6), 4 (5)	10	10		720				720					
	Waterman (7)	1	1		84				84				179	
	Temporary Establishment				807				802		343		...	
	Famine Batta				...				...		340			
					48,855				48,850		48,453		32,064	
	Deduct—Probable Savings				*555*				*350*					
						48,300		48,400		48,500		48,453	4	
Allowances—	Travelling Allowance				30		10		...		31			
						30		10		...		31	782	
Supplies and Services—	Cost of Materials and Stock				9,000		4,000		8,400		3,054		...	
						9,000		4,000		8,400		3,054	782	
Contingencies—	Cost of European Stores				70								...	
	Rents, Rates and Taxes				100				3,000		35		59	
	Fuller's Earth, Soap, Oil, Wheat Flour, Mats, Ropes, Firewood, etc.				900				100		108		510	
	Carriage of Gazettes and Forms to Taluks and Petty Carriage Charges				4,000				1,600		861		1,915	
	Repairs to the Press				480				4,000		6,018		86	
	Cost of Dealwood Boxes				200				480		114		...	
	Repairs to Furniture				30				320		1		...	
	Packing Charges				20				...		62		...	
	Telegraph Charges				20				...		6		...	
	Postage Charges				...				...		4		11	
	Famine Batta				...				...		...		7	
	Cost of Stationery				...				...		135		82	
	Lighting Charges				10				...		27		163	
	Office Expenses				160				...		10		3	
	Miscellaneous				220				...		179		...	
	Binding Charges				...				...		341			
						6,210		5,590		9,500	...	7,901	2,836	
						63,540		...		...		...	...	
	Deduct—For rounding					*40*								
	TOTAL COLLECTORATE PRESSES.					63,500		58,000		66,400		59,439	35,686	

Detailed Account No. 30D.—STATIONERY AND PRINTING.—Printing at Private Presses.

	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Land Revenue—										
Charges of District Administration (Nilgiris)	2,300		20,000		2,300		8,206		13,091	
Printing Settlement Registers	20,000				25,000				103	
Salt and Abkári Department	200		200		400		416		...	
Stamps	...		...		...		1		7	
Assessed Taxes	...		10		...		3		104	
Forest	...		200		...		219		13	
Registration	200		20		250		17		351	
General Administration	...		400		50		237			
Law and Justice—Courts of Law—										
High Court	15,450		13,800		16,100		19,187		6,677	
Other Courts	3,750				4,600				3	
Law and Justice—Jails	20		10		25		13			
Police—										
Proper	8,500		8,000		8,500		8,477		5,451	
Cattle Pounds	...		...		...				36	
Education	1,400		200		1,420		402		4	
Ecclesiastical	20		10		...		17		...	
Medical	...		...		...		14		104	
Political (Travancore)	200		150		200		205			
Scientific, etc., Departments—										
Government Astronomer	500				1,000					
Government Examination	1,000				1,000					
Botanical Gardens	50		4,300		50		5,034		372	
Cinchona Plantations	100				100					
Trade and Navigation Returns	4,600				4,000				...	
Stationery and Printing	...		...		...		741			
Add—For rounding		58,290				64,995			25,316	The Budget has been reduced with reference to available information and the actuals of the past and current years.
		10				5				
TOTAL		58,300		47,300		65,000		43,192		

32.—MISCELLANEOUS.

	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts, 8 months, 1898-99.	Explanatory Remarks.
Imperial.		Rs.	Rs.	Rs.	Rs.	Rs.	
Charges for Remittance of Treasure		52,800	64,600	22,800	52,514	53,149	The large excess here is due to the despatch of several large remittances to other Presidencies under orders of the Comptroller-General.
Miscellaneous Refunds	32H	200	400	200	303	296	
Jubilee Celebration Charges		...	...	...	2,077	...	
Total Imperial		53,000	65,000	23,000	54,894	53,445	
Provincial.							
Travelling Allowances to Assistants and other Officers attending Examinations		3,000	2,500	3,000	2,993	1,488	
Rewards for Proficiency in Oriental Languages and Allowance to Language Examination Committees		5,100	300	6,100	2,120	150	
Loss on Specie Remittances		...	...	...	214	...	
Subscriptions to Periodicals		200	100	100	268	34	
Cost of Books and Publications		7,800	7,400	10,000	7,178	3,015	
Donations for Charitable Purposes	32A	56,300	55,600	55,800	56,094	39,559	
Charges on account of European Vagrants	32B	2,000	1,700	2,000	1,697	1,099	
Rewards for Destruction of Wild Animals		22,000	19,600	24,000	19,713	12,230	
Petty Establishments	32C	19,800	18,800	19,900	18,981	11,299	
Special Commissions of Enquiry		...	...	2,000	...	...	
Charges on account of Pearl Fishery	32D	7,000	5,800	6,700	5,925	2,925	
Charges on account of Fishery Collections	32E	19,500	18,700	18,000	28,455	8,688	The Board's estimates as passed by Government have been adopted both for the Revised Estimate for the current year and the Budget Estimate for next year.
Irrecoverable Temporary Loans written off		3,900	4,900	3,500	2,042	...	
Charges for search for Hidden Treasure		100	100	50	...	22	
Rents, Rates and Taxes		8,000	8,000	8,100	7,918	7,124	
Contributions	32F	6,000	6,800	6,800	16,138	2,373	
Miscellaneous and Unforeseen Charges	32G	1,700	1,000	1,950	3,246	522	
Miscellaneous Refunds	32H	1,100	700	1,000	398	10,381	
Jubilee Celebration Charges		...	...	...	1,112	...	
		1,63,500	1,52,000	1,69,000	1,71,492	1,00,909	
Deduct—For rounding		500				...	
Total Provincial		1,63,000	1,52,000	1,69,000	1,71,492	1,00,909	
Local.							
Rewards for Destruction of Wild Animals	32C	500	300	700	239	181	
Petty Establishments	32G	2,70,500	2,40,150	2,69,000	2,44,802	1,25,613	
Miscellaneous and Unforeseen Charges	32H	61,400	58,850	73,000	61,042	37,277	
Miscellaneous Refunds		600	700	300	1,531	372	
Total Local		3,33,000	3,00,000	3,43,000	3,07,614	1,63,443	
TOTAL		5,49,000	5,17,000	5,35,000	5,34,000	3,17,797	

Detailed Account No. 32A.—MISCELLANEOUS.—Donations for Charitable Purposes.

Summary.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	Explanatory Remarks.
ORPHANAGES	11,800		11,500		12,500		11,815		7,486	
CHARITABLE INSTITUTIONS	22,938		22,938		22,938		22,479		14,446	
LUNGERKHANAS	14,116		14,116		14,116		14,116		12,516	
NATIVE CHOULTRIES	1,075		1,075		1,075		1,075		1,470	The eight months' actuals are wrong. A sum of Rs. 711 should be removed to Charitable Institutions (Monegar Choultry).
MISCELLANEOUS	6,349		5,971		5,135		6,609		3,641	
	56,278				55,764					
Add—For rounding	22				36					
TOTAL		56,300		55,600		55,800		56,094	39,559	
Details.										
ORPHANAGES.										
Civil Orphan Asylum, Madras (100)	1,200		1,200		1,200		1,200		1,200	
Roman Catholic Orphanage, Vizagapatam	1,500		1,500		1,500		1,500		1,000	
Orphan Asylum, Waltair (93) *	1,116		1,116		1,116		1,116		683	
Parcherry Poor School, Madras (35)	420		420		420		420		280	
Roman Catholic and Protestant Orphanages, Bellary	5,564		5,264		6,264		5,579		3,323	
Gordon Refuge, St. Thomé (100)	1,200		1,200		1,200		1,200		800	
Bangalore Cantonment Orphanage (25)	300		300		300		300		200	
Bangalore Pensioners' Widows' and Orphans' Fund	200		200		200		200		...	
Allowance to Roman Catholic Chapels in Maisur (25)	300		300		300		300		...	
TOTAL ORPHANAGES		11,800		11,500		12,500		11,815	7,486	
CHARITABLE INSTITUTIONS.										
Friend-in-Need Society, Madras	12,000		12,000		12,000		12,000		8,125	
Friend-in-Need Society, Ootacamund (25)	300		300		300		300			
Friend-in-Need Society, Bellary	300		300		300		300		4,474	
Native Poor Asylum or Monegar Choultry (Interest at 10 per cent.)	7,000		7,000		7,000		...		1,513	
Native Infirmary (Old) (difference of Interest)	1,338		1,338		1,338		...			
Native Infirmary (Nabob's Donation)	1,050		1,050		1,050		9,387		334	
Native Poor Asylum or Monegar Choultry (Municipal Assessment)	458		458		458		..			
Foundling Hospital (41)	492		492		492		492			
TOTAL CHARITABLE INSTITUTIONS		22,938		22,938		22,938		22,479	14,446	
LUNGERKHANAS.										
Madras (Triplicane Poor-house) (400)	4,800		4,800		4,800		4,800		...	
Nellore	2,940		2,940		2,940		2,940		...	
Vellore	4,176		4,176		4,176		4,176		...	
Vellore (Dispensary)	2,200		2,200		2,200		2,200		...	
TOTAL LUNGERKHANAS		14,116		14,116		14,116		14,116	12,516	
NATIVE CHOULTRIES.										
South Arcot (Sadasiva Rao Reddy, Tiruppáppuliyúr)	679		679		679		679		1,470	The eight months' actuals are wrong. A sum of Rs. 711 should be removed to Charitable Institutions (Monegar Choultry).
Coimbatore (three Choultries) (23)	276		276		276		276			
Nilgiris (10)	120		120		120		120			
TOTAL NATIVE CHOULTRIES		1,075		1,075		1,075		1,075	1,470	
MISCELLANEOUS.										
Maintenance of Strangers and Indigent Persons—										
Allowance to Mussalman Paupers of Triplicane and Mylapore	390		440		435		3,117		1,846	
Allowance to the aged and infirm servants of deceased Carnatic stipendiaries										
Other Allowances and Payments	600		600		600				813	
Burial of Paupers	2,000		1,800		1,300					
Diet, etc., Charges of Wounded Persons sent by the Police or Magistracy for Treatment at Hospitals	1,500		1,300		1,000		1,994		598	
Batta to Paupers in Criminal Cases	1,000		1,000		800		970		61	
Grant for the Muhammadan Gosha Women's Aid Society	120		120		200		106		300	
Other Charges	600		600		600		400		20	
Relief to distressed British Subjects in Pondicherry	89		80		100		...		3	
	50		31		100		22			
TOTAL MISCELLANEOUS		6,349		5,971		5,135		6,609	3,641	

* Includes Rs. 3 on account of the pensionary allowance of a peon in Vizagapatam.

DETAILED ACCOUNT No. 32B.—MISCELLANEOUS.—Charges on account of European Vagrants.

	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	Explanatory Remarks.
Establishments—	1	1	Warder (60)	720				720		1,086		724	
	5	5	Servants (8), (7), 2 (6), (3½)	366	1,086		1,086	366	1,086		1,086	9	
												157	
												5	
Supplies and Services—			Deportations and Railway Fares of Vagrants	140				150		...		...	
			Clothing and Rations	250				250		141		5	
			Photographs	5				5		...		...	
			Diets under Section VIII of the Act	60				50		103		3	
			Extra Stores	20				20		14			
			Men to Employment	10				5		10		110	
			Transfer to Bombay	37				35		...			
			Medical Diet	9	531		270	8	523	8	276	...	
						220		220		220		...	
Contingencies—			Rents, Rates and Taxes	220				3		...		85	
			Postage Charges	3		124		...		...		1	
			Purchase of Periodicals	...				...		...			
			Subscription to Newspapers	...				168		115			
			Gardening and other Charges	160		...		...		...			
			Telegrams	...	383		344		391		335		
			TOTAL		2,000		1,700		2,000		1,697	1,099	

DETAILED ACCOUNT No. 32C.—MISCELLANEOUS.—Petty Establishments.

			PROVINCIAL.										
			ESTABLISHMENTS FOR STAMPING WEIGHTS AND MEASURES.										
			MADRAS.										
Establishments—	1	1	Head Tester (35)	420				420					
	1	1	Tester Smith (15)	180				180					
	1	1	Iron Smith (10)	120				120					
	2	2	Servants (7)	168	888			168	888				
				130				90					
Supplies and Services—			Seals and Dies										
			Verification of Standard Weights and Measures	60				60					
			Petty Supplies	22	212			22	172				
			TOTAL MADRAS		1,100		1,100		1,060				
			MOFUSSIL ESTABLISHMENTS.										
Establishment—	59	58	Clerks and Accountants (20), 7 (15), 19 (12), 24 (10), 2 (9), 5 (7)	16,068				16,464					
	75	73	Maistries or Smiths (25), (20), 13 (12), 19 (10), (11), 5 (9), 23 (8), 6 (7), 2 (6), (5), (3)										
	17	15	Servants and Bellowsmen (6), 9 (5), (4), (3), 3 (1½), (1-14-0) (2-13-0)	770				822				10,756	
			Total for a month exclusive of Vizagapatam and Salem for which the scale of establishment has not been given = (1,403-3-0)	..				...					
			Total for a year = 16,838	...				...			18,147		
			Add lump sum provided by the Collectors of Vizagapatam and Salem	1,050				800					
			Famine Batta	...				...					
				17,888				18,086					
			Deduct—Probable Savings	*1,685*	16,203			*1,578*	16,508				
				10				10					
Allowances—			Travelling Allowance		10				10		...		
Supplies and Services—			Purchase, Repair and Carriage of Instruments	1,095				1,095					
			Wages of Blacksmiths for Stamping, etc.	310				190					
			Petty Supplies	219				219					
			House-rent, etc.	63				48					
Contingencies—			Miscellaneous	...	1,687			...	1,552				
			TOTAL MOFUSSIL ESTABLISHMENTS		17,900		16,900		18,070				
									19,130			10,756	
			Deduct—For rounding						30				
			TOTAL ESTABLISHMENTS FOR STAMPING WEIGHTS AND MEASURES		19,000		18,000		19,100		18,147	10,756	
			Carried over		19,000		18,000		19,100		18,147		

DETAILED ACCOUNT No. 32C.—MISCELLANEOUS.—Petty Establishments—*contd.*

Vide APPENDIX E, PAGES AND .

Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
		PROVINCIAL—contd.										
		STABLES FOR CIVIL OFFICERS, FORT ST. GEORGE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
		Brought forward		19,000		18,000		19,100		18,147	Rs. 10,756	
1	1	Contractor (25)	300		300		300		300			
1	1	Chowkidar (10)	120		120		120		120			
		TOTAL STABLES FOR CIVIL OFFICERS		420		420		420		420	280	
		BEACH LATRINE FOR CLERKS.										
Establishment—Supplies and Services—	1	Toty (6)	72				72		72			
	1	Hire of Bullocks (17)	204				204		204			
		Repair, etc., to Latrine Cans	52				52		52			
		Disinfectants	36				...		...			
		TOTAL BEACH LATRINE FOR CLERKS		364		380		328		328	239	
		Conservancy Charges of Rest Camps.	...	...	...	...	50	50	86	86	24	
				784				798		834		
		Add—For rounding		16				2				
		TOTAL		800		800		800			11,299	
		TOTAL PROVINCIAL		19,800		18,800		19,900		18,981		
		LOCAL (ACT V OF 1884).										
Establishment—	256	Markets— Servants (10), (9), 2 (8), (7), 3 (6), 41 (5), 7 (4½), 127 (4), 11 (3½), 35 (3), 9 (2½), 8 (2), 4 (1½), 5 (1), (½)					11,976	11,976				
	14	Choultries— Superintendents (152), (128), (32), (25), 2 (23), (21), (14), (10), 2 (8), (6), 2 (5)					5,520					
	176	Clerks 4 (30), 2 (25), (21), 7 (20), 16 (15), 3 (14), (13), 6 (12), (11), 11 (10), 16 (8), 52 (7), 22 (6), 15 (5), 15 (4), 2 (3), (1½), (1¼)					19,047					
	1,068	Servants (12), 2 (10), 6 (8), 11 (7), 2 (6½), 66 (6), 113 (5), 7 (4½), 186 (4), (3½), 49 (3½), 181 (3), 36 (2½), 2 (2¼), 159 (2), 48 (1½), 93 (1), 9 (¾), 11 (½), 85 (¼).					38,829	63,396				
	1	Poor-houses— Clerk (8)					96					
	1	Servant (3)					36					
	29	Lamp-lighters (5), 17 (4), 7 (3), 3 (2), (1)					1,212					
		Public Bungalows— Servants					...	1,344				
	4	Water Pandal Establishment— Servants 3 (5), (1)					192	...				
	43	Miscellaneous Endowed Institutions— Servants 2 (7), 15 (5), 6 (4), (3½), 2 (3), 2 (2¼), 7 (2), (1¾), (1½), 6 (1)					1,809	192				
Contingencies—		Markets— Sundries					3,500	1,809				
		Choultries— Feeding Charges of Travellers					1,09,600					
		Rents					5,800					
		Sundries					62,000					
		Poor-houses— Feeding Charges					1,500					
		Public Bungalows— Sundries					...					
		Miscellaneous Endowed Institutions— Sundries					} 3,239					
		Lighting Charges										
		Grants to Municipalities for Miscellaneous Purposes					4,500					
								1,90,139			1,25,516	
		Carried over		2,70,350		2,40,000		2,68,856		2,44,666		

DETAILED ACCOUNT No. 32C.—MISCELLANEOUS.—Petty Establishments—*contd.*

Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	Explanatory Remarks.
		LOCAL (ACT V OF 1884)—contd.										
		Brought forward		2,70,350		2,40,000		2,68,856		2,44,660	1,25,516	
		Road Fund, Bhadrachallam and Rekapalle Taluks—										
		Scavengering Establishments		150		150	144	144		142	96	
		TOTAL LOCAL		2,70,500		2,40,150		2,69,000		2,44,802	1,25,612	
		TOTAL PETTY ESTABLISHMENTS		2,90,300		2,58,950		2,88,900		2,63,730	1,36,911	

DETAILED ACCOUNT No. 32D.—MISCELLANEOUS.—Charges on account of Pearl Fishery.

			PEARL FISHERY.										
Salaries—	1	1	Superintendent (300)	3,600				3,600		3,618		2,163	
			Exchange Compensation Allowance	260				290		332		142	
			Add—For rounding	...				80		...		...	
					3,860				3,970		3,950	2,305	
Establishment—	1	1	Port Clerk (20)	240				240		240		160	
					240				240		240		
Allowances—			Travelling Allowance	300				300		687		119	
					300				300		687		
Supplies and Services—			Coals for Steamers	1,500				1,500		480		... 337	
			Cost of examining Pearl Banks	800				600		536		...	
			Petty Works of Construction	25				25		...		... 1	
			Purchase of Boats	200				...		...			
			Purchase of Books	...				...		...			
					2,525				2,125		1,016		
Contingencies—			Purchase of Country and Europe Articles	...				...		1		...	
			Rates and Taxes	10				...		7		... 3	
			Postage Charges	20				20		16		...	
			Telegraph Charges	10				25		5		...	
			Cloths for Records	5				5		1		...	
			Purchase of Books	10				10		...		...	
			Repairs to Furniture	10				5		...		...	
			Miscellaneous	10				...		2		341	
					75				65		32		
			TOTAL		7,000		5,800		6,700		5,925	2,925	The Revised Estimate includes Rs. 200 for Exchange Compensation Allowance.

DETAILED ACCOUNT No. 32E.—MISCELLANEOUS.—Charges on account of Fishery Collections.

			CHANK FISHERIES.										
Establishment—			Clerk (10)	...				...		11		...	
			Temporary Establishment for 4 months—										
			Gumastah (10) for 8 months	80				80				53	
			Peon (7) for 10 months	70				70					
			Counter (7) for 8 months	56				56		79			
			Watcher (5) for 12 months	60				60					
					266				266		90	1,879	
Supplies and Services—			Chanks	5,000				4,000		4,515		...	
			Preparation of Ropes and Stones for Canoes	80				78		...		...	
			Hire of Canoes for fishing, carrying and loading Chanks	550				550		...		...	
			Batta, etc., Charges	30				30		...		65	
					5,660				4,658		4,515	...	
Contingencies—			Advertisement Charges	30				...		27		...	
			Petty Repairs to Buildings	100				100		...		...	
			Rates and Taxes	14				15		3		...	
			Lighting Charges	20				20		...		...	
			Petty Charge and Cooly-hire	30				20		...		...	
			Office Expenses	26				7		23			
					220				162		53		
					6,146				5,086			2,003	
			Deduct—For rounding		*146*				*86*				
			TOTAL CHANK FISHERIES		6,000		5,200		5,000		4,658	2,003	
			Carried over		6,000		5,200		5,000		4,658		

DETAILED ACCOUNT No. 32E.—MISCELLANEOUS.—Charges on account of Fishery Collections—*contd.*

	Numbers. 1898-99.	Numbers. 1899-1900.	PROVINCIAL.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	EXPLANATORY REMARKS.
			Brought forward		6,000		5,200		5,000		4,658	2,003	
			MAINTENANCE OF FISHERY VESSELS.										
			Steamer "Margarita."										
Establishment—	1	1	Engineer (100)	1,200				1,200					
	1	1	Assistant Engineer (60)	720				720					
	1	1	Tindal (30)	360				360					
	6	6	Firemen 3 (14), 3 (12)	936				936					
	2	2	Seacunnies (14)	336				336					
	6	6	Lascars (12)	864				864					
	1	1	Cook and Steward (12)	144				144					
	1	1	Bandary (6)	72				72					
					4,632		4,600		4,632	3,878	3,878	3,086	
Supplies and Services—			Cost of Coal	2,000				1,560		4,414		705	
			Engineer's Expendible and Dead-stock	2,000				2,000		1,106		384	
			Deck Stores	800				800		730		607	
			Saloon Stores	150				150		506		16	
			Landing Charges, Steamer Freight and Cooly-hire	100				100		27		79	
			Provision for the Crew	1,800				1,800		1,354		1,089	
			Batta	800				800		...		...	
			Dhoby and Barber Charges	...				...		3		...	
			Repairs to Flags	25				25		...		...	
			Oil, Tallow, for Engines and Lamps	200				200		264		131	
			Carpenter, Labourers, etc.	150				150		46		157	
			Water for Boiler and Drinking Purposes	200				200		268		...	
			Repairs to the Vessel	...				...		559		6,245	
					8,225		8,300		7,785		9,277		
Allowances—			Travelling Allowances	...				...		176			
											176		
Contingencies—			Postage Charges	20				22		2		2	
			Telegraph Charges	20				40		10		1	
			Purchase of Country Articles each costing less than Rs. 50	103				70		533		...	
			Miscellaneous	...				...		...		27	
					143		100		132	8,887		6,275	
					13,000				12,549		9,432		
			Deduct—For rounding		...				49				
			Total "Margarita"		13,000		13,000		12,500		22,763		
			Schooner "Irene."										
Establishment—	1	1	Lascar (10)	120				120				192	
	1	1	Seacunny (14)	168				168					
					288		300		288	219	219		
Supplies and Services—			Provision for the Crew	160						116		114	
			Deck Stores	60						57		53	
			Water for Boiler and Drinking Purposes	10				240		2		8	
			Oil and Tallow for Engines and Lamps	10						2			
			Repairs to the Vessel	...						290			
					240		150		240		467		
Contingencies—			Purchase of Country Articles each costing less than Rs. 50	30				25				9	
			Miscellaneous	...				...		348		34	
					30		50		25		348		
					558				553		815	410	
			Deduct—For rounding		58				53				
			Total "Irene"		500		500		500				
			TOTAL FISHERY VESSELS		13,500				13,000				
			TOTAL FISHERY COLLECTIONS		19,500		18,700		18,000		28,455	8,688	The large expenditure in 1897-98 was due to the despatch of the vessels to Bombay and the repairs executed there.

Detailed Account No. 32F.—MISCELLANEOUS.—Contributions.

	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Contribution on account of Telegraph Lines	5,981		6,800		6,793		10,373		2,373	The contribution for the Telegraph line from Devala to Calicut in 1897-98 was much in excess of the usual amount probably due to repairs.
Contributions to Municipal Funds towards the Pay of the Chairman—										
Conjeeveram	...								...	
Trichinopoly	...				...					
Others	19				...		2,765			
Add—For rounding	...	6,000		6,800	...	6,793		13,138	2,373	
		...		...		7		...		
TOTAL		6,000		6,800		6,800		13,138		

Detailed Account No. 32G.—MISCELLANEOUS.—Miscellaneous and Unforeseen Charges.

PROVINCIAL.									
Rewards	1,500		500		1,500		643		331
Fire and Epidemic Charges	200		200		200		1		8
Miscellaneous	...		300		250		2,602		183
TOTAL PROVINCIAL		1,700		1,000		1,950		3,246	522
LOCAL		61,400		58,850		73,000		61,042	37,277
TOTAL		63,100		59,850		74,950		64,288	37,799

Detailed Account No. 32H.—MISCELLANEOUS.—Miscellaneous Refunds.

IMPERIAL.									
Unclaimed or Lapsed Bills	200		400		200		4		... 296
Miscellaneous							299		296
TOTAL IMPERIAL		200		400		200		303	
PROVINCIAL.									
Unclaimed or Lapsed Deposits	1,100		700		1,000		398		9,190
Value of Unclaimed Notes refunded									1,155
Miscellaneous									36
TOTAL PROVINCIAL		1,100		700		1,000		398	10,381
LOCAL		600		700		300		1,531	372
TOTAL		1,700		1,400		1,300		1,929	10,753

Refunds of lapsed deposits will, at the end of the year, be deducted from the credits—*vide* Note 166, page 689, of the Civil Account Code.

33.—FAMINE RELIEF.

	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts, 8 months, 1898-99.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	
Salaries and Establishment	33-A	...	10,000	26,882	1,83,878	6,228	
Relief Works in charge of Civil Officers	33-B	...	3,000	2,44,000	1,17,502	— 2,470	
Relief to people employed otherwise than on Relief Works							
Gratuitous Relief	33-C	...	1,000	45,000	8,22,487	469	
Miscellaneous	33-D	...	2,000	71,700	13,54,671	865	
	33-E	5,000	10,000	12,900	4,918	694	
Deduct—For rounding		5,000	26,000	4,00,482	24,83,456	5,786	
				482			
TOTAL		5,000	26,000	4,00,000	24,83,456		The Revised Estimate for the current year is the latest accepted by Government.
IMPERIAL		...	— 3,75,000	...	7,60,293	— 3,70,582	The provision made for next year is for flood charges only. The minus figures entered against *Imperial* represent recoveries by sale of cloths manufactured at the expense of Government during the late Famine to afford relief to weavers.
PROVINCIAL		5,000	26,000	4,00,000	15,97,383	...	
LOCAL		...	...	...	1,25,780	...	

Detailed Account No. 33A.—FAMINE RELIEF.—Salaries and Establishment.

	Numbers. 1898–99.	Numbers. 1899–1900.	Details.	Budget Estimate, 1899–1900. Rs.	Budget Estimate, 1899–1900. Rs.	Revised Estimate, 1898–99. Rs.	Revised Estimate, 1898–99. Rs.	Budget Estimate, 1898–99. Rs.	Budget Estimate, 1898–99. Rs.	Accounts, 1897–98. Rs.	Accounts, 1897–98. Rs.	Accounts, 8 months, 1898–99. Rs.	Explanatory Remarks.
Salaries—			Special Officer					500					
			Village Circle Inspectors					8,730					
			Paymasters					900					
			Kitchen Superintendents					8,570		36,914			
			Poor-house Superintendents					1,500					
			Poor-house Storekeepers										
			Exchange Compensation Allowance.					...		65			
Establishment—			Clerks					150		1,05,536			
			Servants—										
			Peons					450					
			Orderlies					4,388		9,744			
			Gate-keepers										
			Warders										
			Famine Batta					...		257			
Allowances—			Travelling Allowance					650		16,093			
Contingencies—			Office Contingencies					1,044		15,269			
			TOTAL				10,000		26,882		1,83,878	6,228	

Detailed Account No. 33B.—FAMINE RELIEF.—Relief Works in charge of Civil Officers.

Summary.												
COMMUNICATIONS							1,43,000		76,903			
MISCELLANEOUS PUBLIC IMPROVEMENTS							29,000		35,613			
IRRIGATION							62,000		4,986			
LUMP ADDITION							2,34,000					
							10,000					
TOTAL					3,000			2,44,000		1,17,502		— 2,470
			Details.									
			COMMUNICATIONS.									
			Wages of Labour				1,33,850		71,688			
			Tools and Plant				7,150		5,215			
			Hutting and other accommodation				...					
			Other Expenditure				2,000					
			TOTAL, COMMUNICATIONS					1,43,000		76,903		
			MISCELLANEOUS PUBLIC IMPROVEMENTS.									
			Wages of Labour				27,050		34,974			
			Tools and Plant				1,450		639			
			Hutting and other accommodation				...					
			Other Expenditure				500					
			TOTAL, MISCELLANEOUS PUBLIC IMPROVEMENTS					29,000		35,613		
			IRRIGATION.									
			Wages of Labour				57,900		4,952			
			Tools and Plant				3,100		34			
			Hutting and other accommodation				...					
			Other Expenditure				1,000					
			TOTAL, IRRIGATION					62,000		4,986		

Detailed Account No. 33C.—FAMINE RELIEF.—Relief to People employed otherwise than on Relief Works.

			Payments to artisans such as weavers				45,000		8,22,487			
			TOTAL			1,000		45,000		8,22,487		469

Detailed Account No. 33A.—FAMINE RELIEF.—Salaries and Establishment.

	Numbers. 1898-99.	Numbers. 1899-1900.	Details.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.	Accounts, 8 months, 1898-99. Rs.	Explanatory Remarks.
Salaries—			Special Officer					500					
			Village Circle Inspectors					8,730					
			Paymasters					900					
			Kitchen Superintendents					8,570		36,914			
			Poor-house Superintendents					1,500					
			Poor-house Storekeepers					...					
			Exchange Compensation Allowance.					150		65			
Establishment—			Clerks							1,05,536			
			Servants—										
			Peons					450					
			Orderlies					4,388		9,744			
			Gate-keepers					...					
			Warders					650		257			
			Famine Batta					1,044		16,093			
Allowances—			Travelling Allowance							15,269			
Contingencies—			Office Contingencies										
			TOTAL				10,000		26,882		1,83,878	6,228	

Detailed Account No. 33B.—FAMINE RELIEF.—Relief Works in charge of Civil Officers.

	Summary.												
	COMMUNICATIONS						1,43,000						
	MISCELLANEOUS PUBLIC IMPROVEMENTS						29,000		76,903				
	IRRIGATION						62,000		35,613				
	LUMP ADDITION						2,34,000		4,986				
	TOTAL				3,000		10,000	2,44,000		1,17,502		— 2,470	
	Details.												
	COMMUNICATIONS.												
	Wages of Labour						1,33,850						
	Tools and Plant						7,150		71,688				
	Hutting and other accommodation						...						
	Other Expenditure						2,000		5,215				
	TOTAL, COMMUNICATIONS							1,43,000		76,903			
	MISCELLANEOUS PUBLIC IMPROVEMENTS.												
	Wages of Labour						27,050						
	Tools and Plant						1,450		34,974				
	Hutting and other accommodation						...						
	Other Expenditure						500		639				
	TOTAL, MISCELLANEOUS PUBLIC IMPROVEMENTS							29,000		35,613			
	IRRIGATION.												
	Wages of Labour						57,900						
	Tools and Plant						3,100		4,952				
	Hutting and other accommodation						...						
	Other Expenditure						1,000		34				
	TOTAL, IRRIGATION							62,000		4,986			

Detailed Account No. 33C.—FAMINE RELIEF.—Relief to People employed otherwise than on Relief Works.

	Payments to artisans such as weavers						45,000		8,22,487				
	TOTAL				1,000			45,000		8,22,487		469	

Detailed Account No. 33D.—FAMINE RELIEF.—Gratuitous Relief.

	Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.		Accounts, 8 months, 1898–99.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Relief given in Kitchens and Poor-houses					43,500		4,34,033			
Do. in Villages					25,200		9,20,042		865	
Do. on Works					2,000		...			
Do. in other ways					1,000		596			
TOTAL				2,000		71,700		13,54,631		

Detailed Account No. 33E.—FAMINE RELIEF.—Miscellaneous.

Loans for the purchase of Fodder and Cattle	...						...			
Advances to Village Headmen or Land-holders for digging tanks or for other village improvements	...				2,900					
Transport of Coolies	...						...			
Irrecoverable Items written off	...						714		695	
Other Items (Flood Charges, etc.)	5,000				10,000		4,204			
TOTAL		5,000		10,000		12,900		4,918		

43.—IRRIGATION—MINOR WORKS AND NAVIGATION.

	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.	Accounts, 1897–98.		
Provincial.						
In Charge of Civil Officers.	Rs.	Rs.	Rs.	Rs.		
MAINTENANCE AND UPKEEP OF MINOR IRRIGATION WORKS—						
Original Works	33,000	33,000	36,000	29,793	14,675	
Repairs and Maintenance	3,20,000	3,22,000	3,17,000	2,92,097	2,07,845	The Budget has been raised in the Revised with reference to available actuals.
Establishment	72,000	40,000	72,000	37,358	25,273	As sanction to the increased establishment is not likely to be received in the current year, the Revised Estimate has been fixed with reference to the actuals of the past and current years. The Budget Estimate for the current year has been repeated for the next year.
Famine Batta				51	..	
Tools and Plant				181	76	
Refunds	...	...	...	7,724	...	
TOTAL	4,25,000	3,95,000	4,25,000	3,67,204	2,47,869	

45.—CIVIL WORKS.

	Detailed Account No.	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.	Accounts, 1897–98.		
Provincial.		Rs.	Rs.	Rs.	Rs.		
In charge of Civil Officers	45A	3,03,000	1,62,000	2,46,000	3,44,534	89,440	
Local.							
In charge of Civil Officers	45B	41,87,000	43,60,000	45,84,000	42,65,286	21,37,606	
TOTAL		44,90,000	45,22,000	48,30,000	46,09,820	22,27,046	

Detailed Account No. 45A.—CIVIL WORKS.—In charge of Civil Officers.

PROVINCIAL.	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
Summary.										
ORIGINAL WORKS—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Civil Buildings	2,727		12,000		7,012		46,068		3,829	
Communications	25,704		11,000		11,300		2,154		4,580	
Miscellaneous Public Improvements	2,01,500		77,100		1,50,000		2,20,135		53,135	
		2,29,931		1,00,100		1,68,312		2,68,357	61,544	
REPAIRS—										
Civil Buildings	15,068		12,000		14,063		13,123		5,817	
Communications	64,409		56,000		71,268		57,996		18,795	
Miscellaneous Public Improvements	750		3,800		1,750		3,058		3,252	
Tools and Plant	1,957		100		807		2,000		32	
Establishment	2,335		...		...		...		...	
		84,519		71,900		87,888		76,177	27,896	
Add—For rounding		3,14,450		1,72,000		2,56,200				
Deduct—Contributions		300		...		...				
		11,750		*10,000*		*10,200*				
TOTAL		3,03,000		1,62,000		2,46,000		3,44,564	89,440	
Details.										
PROVINCIAL.										
Civil Buildings.										
Original Works—										
Ganjám	762				1,400					
Vizagapatam	...				2,862					
Gódávari	1,965				2,750					
Cellular Jail at Mount Capper (South Arcot)	...				...					
		2,727		12,000		7,012		46,068	3,829	The Revised Estimate provides for charges in connection with the Mount Capper Jail—*vide* G.O., No. 581, Financial, dated 6th July 1898.
Repairs—										
Ganjám	3,796				3,674					
Vizagapatam	10,087				8,894					
Gódávari	1,185				1,495					
		15,068		12,000		14,063		13,123	5,817	
Total Civil Buildings		17,795		24,000		21,075		59,191	9,646	
Communications.										
Original Works—										
Ganjám	6,454				4,000					
Vizagapatam	16,050				5,000					
Gódávari	3,200				2,300					
		25,704		11,000		11,300		2,154	4,580	
Repairs—										
Ganjám	11,196				13,119					
Vizagapatam	34,363				39,494					
Gódávari	11,650				11,455					
Nilgiris	7,200				7,200					
		64,409		50,000		71,268		57,996	18,795	
Total Communications		90,113		61,000		82,568		60,150	23,375	
Miscellaneous Public Improvements.										
Original Works—										
Municipal Works—										
Vizagapatam (Sanitary improvements)	1,500									
Water-supply Works—					...					
Kumbakónam	...									
Dindigul	...				...					
Kurnool	...				...					
Ootacamund	...				...					
Tirupati	...				...					
Vizagapatam	70,500				77,400					
Vizianagram	50,000				20,500					
Tuticorin	25,000				...					
Cocanada	...				...				53,135	
Bezwada	54,500				52,100					
Drainage Works—					...					
Tirupati						1,50,000		2,20,135		
Cuddapah									...	
						...		...	53,135	
Repairs—										
Ganjám		2,01,500		77,100		1,50,000		2,20,135		
Gódávari	...				...					
Nilgiris	...				...					
	750				1,750				3,252	The excess in the Revised Estimate is due to grant of Rs. 2,000 for Adam's Fountain in the Nilgiris sanctioned in G.O., No. 682, Financial, dated 12th August 1898.
		750		3,800		1,750		3,058	56,387	
Total Miscellaneous Public Improvements		2,02,250		80,900		1,51,750		2,23,193		
Tools and Plant (Ganjám)	457				807					
Do. (Vizagapatam)	1,500								32	
		1,957		100		807		2,000		
Establishments	2,335									
		2,335		...		...		...		

Detailed Account No. 45B.—CIVIL WORKS.—In charge of Civil Officers.

Summary.	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
LOCAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
ORIGINAL WORKS—										
Civil Buildings	1,07,000		1,12,000		1,60,000		1,18,368		31,525	
Communications	3,35,040		4,30,600		4,70,000		4,56,499		1,39,713	
Miscellaneous Public Improvements	47,250		62,000		79,744		77,459		17,581	
		4,89,290		6,04,600		7,09,744		6,52,526	1,88,819	
REPAIRS—										
Civil Buildings	80,000		93,200		1,06,000		82,187		32,682	
Communications	26,23,260		27,30,200		28,24,300		26,30,239		14,24,962	
Miscellaneous Public Improvements	1,61,344		1,81,000		1,72,600		1,71,089		70,173	
Establishment	6,57,381		6,41,000		6,32,631		6,20,840		3,58,467	
Tools and Plant	45,458		45,000		40,238		39,912		25,037	
Miscellaneous	1,30,267		65,000		98,225		68,693		37,466	
		36,97,710		37,55,400		38,73,994		36,12,960	19,48,787	
						45,83,738				
Add—For rounding						262				
									21,37,606	
TOTAL		41,87,000		43,60,000		45,84,000		42,65,286		
REDISTRIBUTION OF THE ABOVE BY FUNDS—										
Local Funds Act V of 1884	40,84,000		42,88,000		44,96,000		41,90,774		21,06,859	
Ryotwari Village Service Fund	46,000		25,200		36,000		24,672		5,420	
Irrigation Cess Fund	55,700		46,000		50,438		48,902		25,147	
Road Fund—Bhadráchalam and Rekapalle Taluks	1,300		800		1,300		938		180	
		41,87,000		43,60,000				42,65,286		
Add—For rounding	...		...		45,83,738		...			
	...		...		262		...			
									21,37,606	
TOTAL	41,87,000	41,87,000		43,60,000		45,84,000		42,65,286		

Numbers. 1898-99.	Numbers. 1899-1900.	Details.									
		LOCAL.									
		CIVIL BUILDINGS.									
		Original Works—									
		Local Fund Act V of 1884	83 000		1,00,000		1,40,000		1,07,308		29,778
		Village Service Fund	24,000		12,000		20,000		11,060		1,747
				1,07,000		1,12,000		1,60,000		1,18,368	31,525
		Repairs—									
		Local Fund Act V of 1884	58,000		80,000		90,000		68,575		29,550
		Village Service Fund	22,000		13,200		16,000		13,612		3,132
				80,000		93,200		1,06,000		82,187	32,682
		TOTAL CIVIL BUILDINGS		1,87,000		2,05,200		2,66,000		2,00,555	64,207
		COMMUNICATIONS.									
		Original Works—									1,39,533
		Local Fund Act V of 1884	3,34,000		4,30,000		4,70,000		4,55,761		180
		Road Fund—Bhadráchalam and Rekapalle Taluks	1,040		600		*...		738		1,39,713
				3,35,040		4,30,600		4,70,000		4,56,499	14,24,962
		Repairs—									
		Local Fund Act V of 1884	26,23,000		27,30,000		27,30,000		26,30,039		...
		Road Fund—Bhadráchalam and Rekapalle Taluks	260		200		1,300		200		14,24,962
		Unforeseen Charges	...		...		93,000				15,64,675
				26,23,260		27,30,200		28,24,300		26,30,239	
		TOTAL COMMUNICATIONS		29,58,300		31,60,800		32,94,300		30,86,738	
		MISCELLANEOUS PUBLIC IMPROVEMENTS.									
		Original Works—									17,597
		Local Fund Act V of 1884	45,000		61,800		75,000		77,370		74
		Irrigation Cess Fund	2,250		200		4,744		89		17,581
				47,250		62,000		79,744		77,459	65,433
		Repairs—									4,740
		Local Fund Act V of 1884	1,42 000		1,66,200		1,60,000		1,51,851		70,173
		Irrigation Cess Fund	19,344		14,800		12,600		19,238		87,754
				1,61,344		1,81,000		1,72,600		1,71,089	
		TOTAL MISCELLANEOUS PUBLIC IMPROVEMENTS		2,08,594		2,43,000		2,52,344		2,48,548	

* Provision has been made under Repairs.

DETAILED ACCOUNT No. 45B.—CIVIL WORKS.—In charge of Civil Officers—*contd.*

Vide APPENDIX E, PAGES AND .

Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
		LOCAL—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		LOCAL FUND ACT V OF 1884.										
		ESTABLISHMENTS.										
		Local Fund Engineering Establishment.										
20		District Engineers 4 (700), (650), (620), 2 (600), (550), (540), 4 (500), (450), (440), 2 (400), (300), (250)										
17		Assistant Engineers (350 to 400), 3 (300), (200 to 300), (200), (160), 9 (150), (135)					1,27,200					
12		Supervisors (200), 2 (150), (130), (125), 2 (120), 2 (110), 3 (100).					41,340					
138		Overseers (125), 11 (100), (85), 17 (80), 3 (70), 3 (65), 47 (60), 3 (55), 22 (50), 5 (45), 20 (40), 3 (35); Surveyors 2 (60) . .					18,180					
67		Sub-Overseers 3 (60), 7 (50 to 70), 14 (50), 3 (45), 8 (40), 7 (35 to 45), 7 (35), 6 (30), 5 (25 to 35), 5 (25), 2 (20)					1,00,920					
36		Draftsmen (63 to 72), (60), 5 (50), 3 (45), 7 (40), (36 to 45), 5 (35), 4 (30), (27), 4 (25), (22½ to 31½), 2 (20), (15)					34,860					
1		Storekeeper (16½) . . .					16,206 198					
277		Clerks (80-4-100), (54), 6 (50), 2 (40), 2 (36), 2 (35), 9 (30), (27 to 36), 13 (25), (23), (22½), 30 (20), 2 (18-22½), 2 (18), (17), 2 (16), 2 (15½), 131 (15), 4 (14), 18 (13½), 11 (13 to 18), 6 (12½), 10 (12), 3 (11), 14 (10), 2 (8) . . .					3,38,904					
1		Recordkeeper (15) . . .					59,520 180					
72		Accountants (80), (70 to 80), (70), (63), 6 (60), 3 (50), (48-4-60), 2 (40), 6 (35), (31½), 7 (30), (27 to 36), 9 (25), (22½), (22½ to 27), 11 (20), (18 to 22½), 4 (18), (16½), 6 (15), 4 (13½), (12), 2 (10) .					26,544				2,49,103	
137		Servants (12), 4 (10), 2 (9), 15 (8), 124 (7), 252 (6), 21 (5), 2 (4), (3½), 6 (3), (2), 4 (1½), 4 (1) . .					32,598				53,000	
								4,57,746		4,29,680	29,725	
		Travelling Allowance . . .					1,00,000		93,372	...	82,725	
		Office Expenses and Miscellaneous .					26,187		58,374	1,51,746	3,31,828	
								1,26,187				
		Ferry Establishment.						5,83,933		5,81,426		
3		Engine Drivers (80), (50), (20) .					1,800					
2		Gumastahs (15), (12) . . .					324				6,306	
14		Servants (15), (12), (10), 2 (8), 4 (7), 3 (6), (5), (4) . . .					1,296					
								3,420		9,839		
305		Staging Bungalows (12), 2 (11), 3 (10), 2 (9), (8), 6 (7), 9 (6), 38 (5), 3 (4½), 86 (4), 6 (3½), (3¼), 61 (3), 6 (2¾), (2½), 22 (2), (1⅞), 10 (1½), 24 (1), 17 (¾), 2 (½), 3 (⅛).					12,647				3,38,134	
		Irrigation Cess Fund.		6,24,000		6,10,000		12,647				
								6,00,000		5,91,265		
4	4	*Amins* (Superintendents) (25), (20), (15), (10)—										
		Trichinopoly . . .	840				840					
3	4	Superintendents (25), (20), 2 (15) (14)—										
		Trichinopoly . . .	300				300					
		Coimbatore	528				408					
18	19	Maistries (40), 3 (12), 5 (10), 2 (8), 8 (7)—										
		Trichinopoly . . .	1,752				1,752					
		Salem	480				480					
		Madura	144				...					
4	4	Gumastahs (15), (10), 2 (7)—										
		Trichinopoly . . .	84				84					
		Salem	264				264					
		Coimbatore	120				120					
		Carried over .	4,512	6,24,000	...	6,10,000	42 48	6,00,000	...	5,91,265	3,38,134	

DETAILED ACCOUNT No. 45B.—CIVIL WORKS.—In charge of Civil Officers—*contd.*

Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 8 months, 1898-99.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		LOCAL—contd.										
		LOCAL FUND ACT V OF 1884—*contd.*										
		ESTABLISHMENTS—*contd.*										
		Brought forward		6,24,000		6,10,000		6,00,000		5,91,265	3,38,134	
		Irrigation Cess Fund—*contd.*		4,512		...		4,248		...	...	
24	24	Monigars or Maniams 2 (15), (12), (10), 8 (8), 7 (7), 4 (6), (4)—										
		Trichinopoly	528				528					
		Salem	996				996					
		Coimbatore	792				792					
				2,316				2,316				
167	169	Nirgantis, Niranis or Peons 2 (6), 12 (5), 123 (4), 29 (3)—										
		Trichinopoly	300									
		Salem	2,544				300					
		Coimbatore	5,052				2,544					
		Madura	60				4,920					
				7,956				7,764				
82	94	Korambals (Workmen employed at Korambus or Temporary Dams across Rivers) 9 (6), 48 (5), 36 (4), (3)—										
		Coimbatore	1,764				1,086					
		Salem	3,528				3,528					
				5,292				4,614				
13	13	Shuttermen (6), 12 (5)—										
		Trichinopoly	792				792					
				792				792				
3	3	Divers 3 (4½)—										
		Trichinopoly	162				162					
				162				162				
1	1	Kondigatti (Watchmen over Channels) (2)—										
		Coimbatore	24				24					
				24				24				
189	191	Coolies (7), 22 (5), 163 (1), 3 (3½), 2 (3)—										
		Trichinopoly	8,826				...					
		Madura	600				9,198					
				9,426				9,198				
		Temporary Establishment and Allowances—										
		Trichinopoly	644				644					
		Salem	672				672					
		Coimbatore	1,305				1,821					
		Tanjore	...				100					
		Chinglepat	280				276					
				2,901				3,513		29,575	20,333	
				33,381		31,000		32,631			3,58,467	
		TOTAL ESTABLISHMENTS		6,57,381		6,41,000		6,32,631		6,20,840		
		TOOLS AND PLANT.										
		Local Fund Act V of 1884	45,000		45,000		40,000				25,037	
		Irrigation Cess Fund	458		...		238		39,912		...	
		TOTAL TOOLS AND PLANT		45,458		45,000		40,238		39,912	25,037	
		MISCELLANEOUS.										
		Local Fund Act V of 1884—Refund of Receipts									3,335	
		Profit and Loss							6,299		...	
		Contribution to Municipalities	1,30,000						5,444		17,913	
		Contribution to other Bodies							32,268		6,404	
		Staging Bungalows					98,000		8,479		8,900	
		Miscellaneous							14,871		373	
		Village Service Fund	...						1,332		541	
		Irrigation Cess Fund	267		...		225					
		Road Fund—Bhadráchalam and Rekapalle Taluks	...				...					
		TOTAL MISCELLANEOUS		1,30,267		65,000		98,225		68,693	37,466	

Memorandum showing how the Provincial share of Land Revenue has been calculated.

	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.
	Rs.	Rs.	Rs.	Rs.
Total Land Revenue (including the portion credited to Irrigation).	5,54,51,000	5,61,54,000	5,63,63,000	5,38,41,440
Imperial share ..	4,15,88,000	4,21,16,000	4,22,72,000	3,87,49,440
Provincial share ..	1,38,63,000	1,40,38,000	1,40,91,000	1,50,92,000
SPECIAL TRANSFERS.				
IMPERIAL TO PROVINCIAL.				
Part of the amount expended on the education of the Forest officers transferred from Madras to Burma—*vide* Government of India Financial No. 3630-A., dated 17th August 1897 ..	..	..	..	1,002
Fixed Assignment under the Contract (Government of India letter No. 4385, dated 7th October 1898)	17,46,000	17,46,000	16,46,000	..
On account of training Madras Hospital Assistant pupils for service in Burma—*vide* Government of India letter No. 5428-A., dated 17th December 1897	17,000	17,000	17,000	..
Contribution for the purchase of Cinchona bark	..	1,02,000	1,02,000	..
Total Imperial to Provincial ..	17,63,000	18,65,000	17,65,000	1,002
MISCELLANEOUS TRANSFERS.				
PROVINCIAL TO IMPERIAL.				
On account of the transfer of the charges for Freight, &c., to the head Salt purchase and Freight from Salaries, Establishment and Contingencies	13,000	13,000	..	..
Construction of a new Detention Hospital	..	..	..	63,049
Amount recovered from Local Funds on account of the contribution for the ferry flats required in the Gódávari delta (Government of India Financial No. 2906-A., dated 3rd July 1897).	..	..	..	1,132
Repayment of Contribution for the purchase of Cinchona bark ..	1,02,000	..	..	..
Total Provincial to Imperial ..	1,15,000	13,000	..	64,181
Net addition to the Provincial share	16,48,000	18,52,000	17,65,000	..
Net deduction from the Provincial share	..	..	..	63,179
CORRECTED DISTRIBUTION.				
Imperial	3,99,40,000	4,02,64,000	4,05,07,000	3,88,12,619
Provincial	1,55,11,000	1,58,90,000	1,58,56,000	1,50,28,821
Portion of Land Revenue due to Irrigation	72,15,000	71,47,000	67,94,000	67,51,297
Net Imperial share ..	3,27,25,000	3,31,17,000	3,37,13,000	3,20,61,322
Total Provincial share ..	1,55,11,000	1,58,90,000	1,58,56,000	1,50,28,821
Grand Total I.—Land Revenue ..	5,54,51,000	5,61,54,000	5,63,63,000	5,38,41,440

Statement showing the balance, demand and collection under I-A.—Land Revenue, Ordinary Revenue.

	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.	Accounts, 1897–98.
	Rs.	Rs.	Rs.	Rs.
Balance outstanding at the beginning of the official year	21,02,000	38,44,000	29,54,000	39,75,000
Gross Land Revenue demand of the corresponding fasli year.				
I. Assessment on holdings—				
Dry	1,87,04,000	1,86,62,000	1,88,25,000	1,86,74,000
Wet	2,37,67,000	2,39,00,000	2,35,04,000	2,36,55,000
South Canara	13,95,000	13,93,000	13,91,000	13,92,000
Total	4,38,66,000	4,39,55,000	4,37,20,000	4,37,21,000
	7,09,000	...	* 5,29,000	...
II. Second-crop assessment	23,58,000	23,28,000	24,42,000	21,90,000
III. Water-rate on dry lands				
IV. Miscellaneous—				
(i) Jodi and quit-rent on minor inams	36,31,000	36,25,000	22,68,000	36,22,000
(ii) Water-rate charged on minor inams			13,11,000	
(iii) Water-rate on whole inam and zemindari villages	9,99,000	9,96,000	13,11,000	9,84,000
(iv) Revenue from lands cultivated but not included in the jamabandi	3,30,000	3,48,000	3,63,000	3,61,000
(v) Revenue from cultivation of poramboke lands	2,74,000	2,79,000	2,72,000	3,03,000
(vi) Tree Revenue	3,02,000	3,02,000	3,10,000	3,20,000
(vii) Commission on private estates under Government management	69,000	69,000	49,000	79,000
(viii) Charge for water on lands irrigated without permission	1,30,000	1,29,000	65,000	1,44,000
(ix) Rent on islands situated in rivers	2,28,000	2,30,000	2,77,000	2,28,000
(x) Other items	7,42,000	7,36,000	6,91,000	7,55,000
Total of item IV	67,05,000	67,14,000	69,17,000	67,96,000
V. Peishcush of permanently-settled estates and shrotriem jodi	57,15,000	57,15,000	57,14,000	57,14,000
VI. Total gross Land Revenue demand, items I to V	5,93,53,000	5,87,12,000	5,93,22,000	5,84,21,000
VII. *Deduct*—Remissions—				
(i) Season remissions { Ordinary	6,73,000	4,58,000	6,76,000	10,20,000
{ Famine	...	...	...	...
(ii) Increment remissions (allowed on gradual introduction of new settlement rates)	1,15,000	62,000	1,60,000	1,05,000
(iii) Other fixed remissions	1,48,000	1,49,000	1,51,000	1,51,000
(iv) Beriz deductions	9,40,000	9,42,000	9,36,000	9,61,000
Total Remissions	18,76,000	16,11,000	19,23,000	22,37,000
VIII. Net Land Revenue demand of the fasli year	5,74,77,000	5,71,01,000	5,73,99,000	5,61,84,000
Deduct or *add* for variations between the fasli and the official year's demands	— 3,000	— 5,52,000	— 90,000	— 5,43,000
IX. Net demand for the official year	5,74,74,000	5,65,49,000	5,73,09,000	5,56,41,000
X. Total demand including the opening balance	5,95,76,000	6,03,93,000	6,02,63,000	5,96,16,000
XI. Actual or estimated collections (ordinary revenue)	5,51,27,000	5,59,90,000	5,57,01,000	5,35,99,000
XII. (*a*) *Deduct*—Advance collections made or expected to be made in the year on account of the kists falling due in April and May of the corresponding fasli year	— 5,10,000	— 4,97,000	— 5,67,000	— 6,57,000
(*b*) *Add*—Advance collections of previous years adjusted towards the demand of the year	+ 4,97,000	+ 6,57,000	+ 6,52,000	+ 6,73,000
(*c*) *Add*—Amount transferred to Government assignments for village service	+ 22,68,000	+ 21,15,000	+ 20,75,000	+ 21,53,000
(*d*) *Add*—Irrecoverable arrears written off	+ 24,000	+ 26,000	+ 23,000	+ 17,000
(*e*) Other adjustments (their nature should be fully explained in the column of remarks)	...	...	...	— 13,000
Total Adjustments	+ 22,79,000	+ 23,01,000	+ 21,83,000	+ 21,73,000
XIII. Total amount collected, adjusted or written off out of the demand	5,74,06,000	5,82,91,000	5,78,84,000	5,57,72,000
XIV. Percentage of item XIII to item X	96·4	96·5	96·0	93·5
XV. Balance outstanding at the end of the year (item X *minus* item XIII)	21·70	21·02	23,79,000	38·44

* Settlement increase in Gódávari, Kistna and Anantapur, for which particulars of wet and dry are not furnished.

Contributions between Provincial and Local.

Adjusting Heads—Provincial.	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.	Accounts, 1897–98.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
CONTRIBUTIONS FROM LOCAL TO PROVINCIAL FUNDS.				
From Local Funds (Act V of 1884).				
For Education	200	200	200	9
For Medical Purposes—				
Medical College	25,000	24,500	25,000	26,344
Sanitary Inspection and Vaccine Agencies	24,000	24,000	24,000	23,645
Reserve Medical Subordinates	4,000	4,000	4,000	5,361
	53,000	52,500	53,000	55,350
For Local Fund Audit Clerks	34,000	36,000	32,000	36,979
For Printing Work done at Government Presses	8,000	7,500	11,000	8,216
For Public Works—Malabar and Nilgiri Tolls	10,000	10,000	10,000	10,046
For Controlling and Account Establishments at the Presidency. { Local and Municipal Department	51,000	54,400	50,000	76,926
{ Accountant-General's Office	24,200	23,900	24,000	
Repayments on account of Expenditure on the Máyavaram-Muttupet Railway	7,000	2,000	4,000	27,605
	1,34,200	1,33,800	1,31,000	1,59,772
TOTAL, ACT V OF 1884	1,87,400	1,86,500	1,84,200	2,15,131
FOR OTHER SPECIAL FUNDS.				
From Village Service Funds.				
For Controlling Establishment, Accountant-General's Office	10,500	* 6,700	12,600	14,387
For Establishment in Collector's Office, inclusive of the Local Audit Establishment	35,400	35,800	35,200	
For Establishments in Taluk Offices	5,900	5,900	5,900	42,835
For Pensionary Contributions on account of Establishments in Collectors' and Taluk Offices	400	600	500	
For Travelling Allowance of Local Audit Clerks	3,000	2,800	2,300	
For Contingencies of Special Fund Establishments in Collectors' and Taluk Offices	† ...	17,240	17,000	21,930
For Stationery supplied from Central Stores, etc.	1,700	1,700	1,600	1,322
For Printing Work executed by Government Presses, etc.	56,900	70,740	75,100	80,474
From the Irrigation Cess Fund.				
For Controlling Establishments	190	180	180	171
For Local Fund Audit Clerks	415	410	430	400
For Stationery supplied from Central Stores	† ...	90	40	101
For Printing Work executed by Government Presses	45	40	...	14
For one-fourth Travelling Allowance of Local Audit Clerks	...	...	...	7
	650	720	650	693
From Road Fund, Bhadráchalam and Rekapalle Taluks.				
For Controlling Establishments	20	20	20	220
For Local Audit Clerks	10	10	10	12
For Printing Work done by Government Presses and Cost of Stationery Articles	20	10	20	...
	50	40	50	232
TOTAL, SPECIAL FUNDS	57,600	71,500	75,800	81,399
TOTAL RECEIPTS, PROVINCIAL	2,45,000	2,58,000	2,60,000	2,96,530
CHARGES.				
CONTRIBUTIONS FROM PROVINCIAL TO LOCAL FUNDS.				
To Local Funds (Act V of 1884).				
For Education (Grants-in-aid)	1,00,000	1,00,000	1,00,000	92,958
For Public Works	1,25,000	1,25,000	1,24,900	1,06,294
For Sanitation and General Purposes	18,000	18,000	18,000	19,000
For Native Choultries	13,000	13,000	13,000	13,230
For Medical (Hospital and Dispensaries)	5,000	5,000	5,000	7,117
For Covering Deficits	...	...	...	...
For Refunds of Contributions	...	...	...	19
For ½ pay of Medical Subordinates	‡ 30,000	...	...	...
Proportion of Net Profits payable to the Tanjore District Board	47,000	40,000	51,000	55,904
For ¼ share of Travelling Allowance of Local Audit Clerks	...	...	100	24
TOTAL CHARGES, PROVINCIAL	3,38,000	3,01,000	3,12,000	2,94,146

* The Revised Estimate is calculated on a smaller percentage on the receipts under special orders of Government.

† This will be adjusted by Book Debit under "30. Stationery and Printing."—"Stationery supplied from central stores."—Local.

‡ The provision on this account hitherto shown under "24 Medical Hospitals and Dispensaries" is now transferred to this head.

Statement showing the provision made on account of Exchange Compensation Allowance.

Heads.	Budget Estimate, 1899–1900, at 7⅛ (1s. 3¾d.).			Revised Estimate, 1898–99, at different rates.			Budget Estimate, 1898–99, at 8 3/16 (1s. 3½d.).			Accounts, 1897–98, at different rates.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3. Land Revenue—												
Charges of District Administration *	..	49,688		..	46,733		..	56,489		..	67,051	
Revenue Survey. { Cadastral surveys .	..	728		..	} 500		{ ..	290		..	1,461	
Revenue Settlement. { Other surveys ..	..	364		..								
Revenue Settlement. { Controlling office ..	..	1,910		..	1,980		..	2,153		..	743	
Revenue Settlement. { Settlement parties.	..	970		..	150		..	1,101		..	2,888	
Land Records and Agriculture. { Agricultural services ..	..	860		..	800		..	968		..	706	
Land Records and Agriculture. { Revenue Survey Controlling office ..	..	1,543		..	1,800					..	1,480	
Land Records and Agriculture. { Maintenance of Land Records.	..	3,171		..	1,900		..	1,742		..	1,990	
Total ..	..	59,234	59,234	..	53,863	53,863	..	66,735	66,735	..	78,911	78,911
5. Salt	13,908	4,636	18,544	5,265	1,755	7,020	8,528	2,843	11,371	8,859	2,953	11,812
7. Excise	9,272	3,091	12,363	3,510	1,170	4,680	5,686	1,895	7,581	5,906	1,969	7,875
9. Customs	..	2,761	2,761	..	2,395	2,395	..	2,382	2,382	..	2,549	2,549
11. Forest	9,200	9,200	18,400	7,300	7,300	14,600	10,450	10,450	20,900	12,218	12,217	24,435
18. General Administration—												
Civil Office of Account and Audit	3,447	617		3,360	600		4,234	658		3,928	783	
Governor	..	..		..	..		..	..		..	..	
Private Secretary	..	1,235		..	1,120		..	1,395		..	1,592	
Executive Council	..	..		..	..		..	..		..	..	
Legislative Council	..	2,926		..	2,650		..	774		..	2,653	
Chief Secretariat	..	2,728		..	3,180		..	3,882		..	754	
Revenue Secretariat	..	1,905		..	1,760		..	5,230		..	3,707	
Local and Municipal Department	..	686		..	660		..	2,151		..	5,358	
Educational and Legislative Department	..	5,044		..	5,050		..	..		..	2,498	
Board of Revenue	..			..			..	5,751		..	..	
Total ..	3,447	15,141	18,588	3,360	15,020	18,380	4,234	15,841	24,075	3,928	25,507	29,435
19-A. Law and Justice—Courts of Law—												
Judges, High Court	..	9,524		..	8,600							
Registrar	..	2,782		..	2,500		..	10,752				
Crown Officers	..	257		..	240		..	3,159		..	12,114	
Law Officers	..	943		..	630		..	290		..	3,548	
Presidency Magistrate Courts.	..	1,029		..	820		..	1,064		..	332	
District and Sessions Judges.	..	35,004		..	28,200		..	1,161		..	449	
Sub-Judges	..	1,646		..	90		..	39,915		..	1,360	
Judges, Small Cause Court, Madras	..	1,714		..	1,600		..	1,858		..	40,503	
Criminal Courts ‡	..	12,863		..	12,070		..	1,935		..	745	
Hill Tract Agency § ..	..	1,011		..	1,312		..	14,621		..	2,211	
							..	1,142		..	17,664	
Total ..	..	66,773	66,773	..	56,062	56,062	..	76,897	75,897	..	1,270	
19-B. Law and Justice—Jails—											80,196	80,196
Inspector-General	..	1,509		..	1,400							
Presidency Jails	..	43		..	..		..	1,703				
Central Jails	..	3,947		..	2,200		..	..		..	1,945	
District Jails	..	86		..	8		..	4,422		..	2	
							..	155		..	3,284	
Total ..	..	5,585	5,585	..	3,608	3,608	..	6,280	6,280	..	158	
20. Police—										..	5,389	5,389
Superintendence	..	1,971		..	1,570		..	2,226				
Town and Suburban Police ..	..	..		..	..		..	..		..	1,826	
Superintendence (Inspector-General and Deputy Inspectors-General of Police) ..	..	5,934		..	6,150		..	6,602		..	..	
Superintendence (District Police)	..	22,629		..	18,500		..	26,129		..	8,336	
Special Police	..	600		..	600		..	871		..	25,441	
Steam-boiler Inspector ..	..	429		..	400		..	484		..	1,063	
Total ..	..	31,563	31,563	..	27,220	27,220	..	36,312	36,312	..	553	
Carried over ..	35,827	1,97,984	2,33,811	19,435	1,68,393	1,87,828	28,898	2,22,635	2,51,533	30,911	37,219	37,219
											2,46,910	2,77,821

* Excludes one-fifth share transferred to "19A.—Law and Justice—Courts of Law—Criminal Courts," and includes one-third share of Collector, Sea Customs, Madras, transferred from "9.—Customs" and one-fifth share of two Special Assistant Agents in the Hill Tracts transferred from "19A.—Law and Justice— Courts of Law—Criminal Courts."

~~† Excludes one-third share of Collector of Sea Customs, Madras, transferred to "3. Land Revenue—Charges of District Administration."~~

‡ Includes one-fifth share transferred from "3. Land Revenue—Charges of District Administration."

§ Excludes one-fifth share transferred to "3. Land Revenue—Charges of District Administration."

Statement showing the provision made on account of Exchange Compensation Allowance—contd.

Heads.	Budget Estimate, 1899–1900, at 7⅛ (1s. 3¾d.).			Revised Estimate, 1898–99, at different rates.			Budget Estimate, 1898–99, at 8 3/16 (1s. 3½d.).			Accounts, 1897–98, at different rates.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	35,827	1,97,984	2,33,811	19,435	1,68,393	1,87,828	28,898	2,22,635	2,51,533	30,911	2,46,910	2,77,821
21. Marine	..	257	257	..	230	230	..	290	290	..	332	332
22. Education—												
Direction	..	1,905		..	1,760		..	2,177		..	2,931	
Inspection	..	3,146		..	3,140		..	3,493		..	3,403	
Arts Colleges	..	7,774		..	5,300		..	8,419		..	8,065	
Law College	..	1,029		..	950		..	1,161		..	1,327	
Engineering College	..	2,478		..	1,400		..	2,846		..	3,311	
Teachers' College	..	1,226		..	400		..	1,316		..	443	
College of Agriculture ..	..	1,200		..	750		..	1,307		..	993	
School of Arts	..	429		..	40		..	484		..	..	
Training School for Masters..	..	..		..	80		..	..		..	111	
Training School for Mistresses	..	317		..	280		..	339		..	568	
Total ..	..	19,504	19,504	..	14,100	14,100	..	21,542	21,542	..	20,952	20,952
23. Ecclesiastical—	14,000	..		13,000	..		15,726	..		20,997	..	
Church of England	1,371	..		1,250	..		1,693	..		1,934	..	
Do. of Scotland												
Total ..	15,371	..	15,371	14,250	..	14,250	17,419	..	17,419	22,931	..	22,931
24. Medical—												
Superintendence	..	2,591		..	2,450		..	2,925		..	3,296	
District Medical Officers ..	..	22,497		..	10,700		..	18,436		..	16,145	
Presidency Hospitals and Dispensaries	..	515		..	..		..	542		..	341	
Sanitation and Vaccination, General Department ..	..	2,340		..	1,680		..	2,526		..	2,773	
Engineering Department ..	..	1,157		..	1,150		..	1,306		..	1,978	
Medical College	..	7,886		..	6,300		..	8,323		..	9,590	
Lunatic Asylum	..	557		..	560		..	629		..	719	
Chemical Examiner	..	900		..	200		..	1,016		..	1,161	
Grant for medical purposes	..	5,590		..	1,760						372	
Total ..	..	38,443	38,443	..	23,040	23,040	..	35,703	35,703	..	36,003	36,003
25. Political—												
Political Agents	..	2,419		..	2,280		..	2,731		..	3,861	
British Consular Agent { Pondicherry and Karikal (moiety) ..	..	161		..	150		..	327		..	198	
Paymaster, Carnatic Stipends.	..	..		..	..		..	242		..	..	
Total ..	..	2,580	2,580	..	2,430	2,430	..	3,300	3,300	..	4,059	4,059
26. Scientific, &c.—												
Archæological Survey ..	..	430		..	400		..	484		..	553	
British Consular Agent { Pondicherry and Karikal (moiety) ..	..	160		..	150		..	327		..	198	
Government Epigraphist ..	..	..		..	252		..	629		..	719	
Superintendent, Government Central Museum	..	686		..	630		..	774		..	332	
Government Astronomer ..	..	686		..	630		..	774		..	885	
Veterinary and Stallion charges	..	..		..	..		..	..		..	..	
Cinchona Plantations ..	471	471		..	400		..	532		650	604	
Botanical Gardens	..	900		..	430		..	484		..	590	
Total ..	471	3,333	3,804	400	380		..	339		..	387	
28. Civil Furlough and Absentee allowances	..	..	..	400	2,872	3,272	532	3,811	4,343	650	3,613	4,263
30. Stationery and Printing—												
Superintendent, Government Press	..	1,530	1,530	..	1,440	1,440	..	1,374	1,374	..	1,564	1,564
32. Miscellaneous—												
Superintendent, Pearl Fishery.	..	260	260	..	200	200	..	290	290	..	332	332
Grand Total ..	51,669	2,68,891	3,15,560	34,485	2,12,705	2,47,190	46,849	2,88,945	3,35,794	54,492	3,13,765	3,68,257
		9,481	21,150		4,465	8950					314342	834

220

DEPARTMENT.

FORT ST. GEORGE,
Accountant-General's Office,
14th January 1899.

No. 112

From

F. Herbert Biggs Esqre
ACCOUNTANT-GENERAL TO THE
GOVERNMENT OF MADRAS,

To

THE Chief Secretary to Government
Financial Department.

SIR,

I have the honour to submit the accompanying Civil Budget Estimates for 1899-190 and to offer the following remarks.

2. The Revised Estimate of the current year under Provincial Services opens with a balance of Rs 718000/- or Rs 282000 less than half the prescribed minimum with which the accounts of 1897-98 was specially directed by the Government of India to be closed in order to meet the Famine ~~charges~~ requirements. This decrease is due to District Boards not being in a position to bear the share of

the Famine expenditure assigned to them and which had consequently to be made good temporarily from Provincial Funds. This year and next also owing to Plague they cannot meet it and the proposed estimates therefore do not provide for the repayment during the current or the ensuing year of the temporary and thus rendered. The current year is expected to close with a balance in favor of Provincial Funds of Rs1309000/, the net result of the year's transactions being a surplus of Rs591000/. This surplus has resulted mainly from the monetization of Rs799000/ of the grant of Rs850000/ provided for Famine Relief and would have been better but for the extra expenditure of about Rs275000/- on account of Plague.

3. The Budget Estimate for next year provides for a total receipt of Rs32613000/ and a total expenditure of Rs33421000/ resulting in a deficit at the close of the year of Rs758000/- which represents exactly the Extra Expenditure budgetted for on account of Plague.

4. In this connection I beg respectfully to invite the attention of Government to the latter portion of Government of India letter No 710 A, dated the 10th February 1898 in which it is clearly stated that the Provincial Finance should be so administered that the Provincial balance may gradually attain the prescribed the minimum of twenty lakhs of Rupees. But from the estimates now accepted by Government it would appear that the increase in Revenue has been absorbed for meeting fresh charges such as the following:-

1. Improvement of the position of taluk Gumastahs &c	Rs 95000/-
2. Reorganization of the office establishment of the Inspector General of Registration	Rs 50000/- (Recurring)
3. Establishment of four new Munsiffs Courts	Rs 37000/-
4. Railway Police Scheme	Rs 26000/-
5. New sanctions for the Educational Deptt	Rs 15000/-
6. Do for the Medical College	Rs 7000/-
7. Grants to Municipalities	Rs 202000/-
Total	Rs 387000/-

With regard to the last mentioned item I have the honour to invite the attention of Governm

Finance
G.O. 1180
6-12-98

G.O. 989
3-11-98

80. 1178
6-12-98

80. 1120
25-11-98

80. 1243
17-12-98

80. 1196
9-12-98

80. 1256
27-12-98

to para 11 of Government of India letter No 4385 Ex.
dated 7th October 1898 which says that such grants
can be sanctioned by Government only from surplus
balances at credit of Provincial Funds and not
when such balances are as they are now considerably
below the prescribed minimum.

5. I may also point out that the provision of Rupees
252000 for the revision of village establishments
involves a reduction of the Provincial revenues to about
Rs 31000/-

6. In Government order No 1040 Judicial of
the 6th July 1898, Government sanctioned the sale of
the Government Promissory Notes now standing
in the name of the Administrator General on
account of the Audit investment and Audit Funds.
The sale proceeds of these securities are expected to amount to a
lakh of Rupees. But owing to the low state
of the market these securities have not yet
been converted into cash and as long as the
price of securities continues so low it does not
seem desirable to do so & I have not therefore
taken credit for their value in these estimates

XVI A
Law — Courts of law

7. As regards the estimates relating to Local
Funds under act V of 1884 the figures embodied
in my estimates are those furnished by District
Boards with the exception of the figures relating
to Plague Expenditure (Rs 70,0000) passed in
Government order No 1259 Financial of 28th December
1898 have been entered for this purpose. In the
case of the District Boards of Ganjam and
Cuddapah whose estimates were not received
in time, I have adopted the figures passed from
for the current year. The Estimate has not
been received. I have the honour to request
that the estimates entered by me may be
approved by Government

8. From your Telephone Message of the
10th instant I understand that
it is proposed to apply to the Government of
India for sanction to grant loans to such
District Boards as are unable to meet the
Plague Expenditure. I have the honour

Sir,

Your most obedient Se

Assistant Se

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Budget Department.

No. 125

Fort St. George,
Accountant-General's Office,
16 January 1899.

From J. Hesketh Biggs Esqre.,
Accountant-General to the
Government of Madras,

To
The Chief Secretary to Government,
Financial Department.

Sir,

I have the honour to request that you will be so good as to insert the word "almost" before "exactly" in paragraph 3 of my letter No 112 dated the 14th January 1899, the total amount of Provincial Plague expenditure budgetted for 1899-1900 being Rs 7,55,000 and not Rs 7,58,000.

I have the honour to be,
Sir,
Your most obedt: Servt:,
J. Hesketh Biggs
Accountant-General

M.D.

Financial (1899) Department.

CURRENT No. 276

OFFICE OF THE CHIEF SECRETARY TO GOVERNMENT
9 JAN 1899

From The Accountant General
Madras

Order

No. 179.

Dated 19 January 1899.

Received } 19. 1. 99
Registered }

Enclosures one

Spare copies

SUBJECT.

Forwarding a clean proof of the abstract Statement of Budget Estimates of Provincial services for 1899-1900.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Budget

DEPARTMENT.

FORT ST. GEORGE,

Accountant General's Office,

19 January 1899.

No. 179

From

T. Heatherth Biggs Esq;

ACCOUNTANT-GENERAL TO THE

GOVERNMENT OF MADRAS,

To

THE Chief Secretary to Government,

Financial Department.

SIR,

With reference to your memo No. 116 dated the 11th Jan. 1899, I have the honour to forward a clean proof of the Abstract Statement of the Budget Estimates of Provincial Services for 1899-1900 which agrees with the figures entered in my Civil Budget Estimates.

I have the honour to be,

Sir,

Your most obdt Servant,

T H Biggs

Accountant General.

[G. 24]
1,000—15-12-98.

Financial DEPARTMENT

(3)

Council

C. No. 149 From the Accountant Genl., No. ..., dated 10/1/1899 (A)
" 220 " " " 112 " 14/1/1899 (A)
" 229 " " " 125 " 16/1/1899 (A).
" " " " " 189 .

Forwarded
Issued 17.1.99

ORDER:- No 123 S 19-1-99

The estimates will be forwarded to the Government of India.

To
The Accountant-General.
All Depts. of the Sectt.
Editors' Table.- 23/1.

Depd. 23.1.99.

A.GH 17.1.99

17.1.99

17-1-99

LETTER:- No 124 S 19-1-99

To
The Secretary to the Govt. of India,
Fin. and Com. Dept.

Sir,

3 Sh. copies Depd. 24.1.99.

I am directed to forward the Civil Budget Estimates of this Govt. for the year 1899-1900.

2. In your letter No.710 A, dated the 10th of February 1898, it was intimated ~~to this Govt~~. that the famine expenditure incurred in this Presidency in 1897-98 would be so

sted that the Provincial balance
1st April 1898 would be Rupees
10,00,000. It was at the same time
pointed out that it would be necessary
for this Government so to adminsiter
the Provincial finance that this balance
might gradually attain the prescribed
minimum of 20 lakhs, and that this re-
sult would no doubt be gradually attained
if the local Government each year re-
garded its current revenue only as
available for current expenditure and
did not budget for any expenditure out of
accumulated balances.

The appearance of plague in
this Presidency and the consequent in-
evitable expenditure have considerably
altered the circumstances since the
receipt of this letter and it is
understood that the Governor General
in Council will raise no objection
to this expenditure being treated as
outside the orders therein conveyed.

It will be observed that the Provincial
estimates for 1899-1900 work out to a
deficit of 7.58 lakhs, but this amount
represents the Provincial expenditure,
direct and indirect, on plague opera-
tions which, so far as can be foreseen
at present, will be necessary in
the ensuing year. There is, therefore,
no deficit on the ordinary Provincial
transactions of the year- i.e. on the
transactions exclusive of plague ex-
enditure. On the other hand, if the
ning balance of the current year

Note. The real Provl.Plague expendi-
ture is 7.55 -Vide C.No.329.

Cmb

Closing Bal. B.S. 1898-99 - 6·08 - A

Closing Bal. B.E. 1899-900 - 5·51.

Diffs. between Closing Bals
B.S. 1898-99-10.
Bills of R.E. - - 7·18 2·82
8·23 - B

Diffs. between B & A - 2·25

G.O. No. 1259 R.L.
Dt. 20 Dec. 98.

had been maintained at 10 lakhs as was
the originally the intention in other
words if the Govt. of India had not
insisted on this sum being reduced by
the unpaid balance of the arbitrary
contribution of 66 levied by the Govt. of
[redacted] from 9 District Boards in this
Presidency on account of famine, the
recovery of which is, as pointed out
in my letter No. 1231, Finl., dated
15th December 1898, impracticable, the
closing balance of the estimates now
submitted would stand 8.35 lakhs
higher than that of the budget estimate
for the current year.

4. In addition to the sum men-
tioned above, amounts aggregating 7
lakhs and 4.67 lakhs will, it is ex-
pected, have to be borne by District
Boards and Municipalities in combating
the plague.

Cmb.
17.1.99.

First copy sent to Press.

Returned for signature.

Despatched in print.

Number of Copies required. { Order complete. / Letter only. / Order complete with Letter

Dated

Read again G.O., No.
189 ,

Current No.

Enclosures to G. No.

Order of Government

Letter of Government.

Statement with ditto.

Papers not filed up, being meant for despatch in original.

N.B.—

A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.